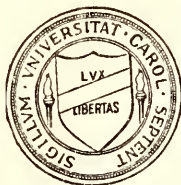


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STATE OF NORTH CAROLINA

PUBLIC LAWS AND RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1925

BEGUN AND HELD IN THE CITY OF RALEIGH

ON

WEDNESDAY, THE SEVENTH DAY OF JANUARY, A.D. 1925

PUBLISHED BY AUTHORITY

RALEIGH
EDWARDS & BROUGHTON PRINTING COMPANY
1925

OFFICIAL REGISTER

FOR 1925-1926

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EDGAR W. PHARR.....	Speaker of the House of Representatives ..	Mecklenburg

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SOLICITORS—Continued

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J. F. RICHARDSON.....	Mar. 13, 1926	Pageland, S. C.
E. G. BAGLEY.....	Mar. 24, 1926	Danville, Va.
CHARLES E. A. MCCARTHY.....	Aug. 6, 1926	New York, N. Y.
T. N. STEPHENSON.....	Oct. 15, 1925	Norfolk, Va.
WALTER BELL SMITH.....	July 2, 1925	Philadelphia, Pa.
B. E. POLLARD.....	July 2, 1925	Suffolk, Va.
THOMAS J. HUNT.....	Nov. 5, 1925	Philadelphia, Pa.
GEORGE H. COREY.....	Oct. 25, 1925	New York, N. Y.
J. L. BAGBY.....	Feb. 13, 1926	Danville, Va.
ISAAC R. HITT.....	Feb. 9, 1926	Washington, D. C.
WILLIAM E. SCHULL.....	Nov. 24, 1925	Baltimore, Md.
ELLA F. BRAMAN.....	April 20, 1925	New York, N. Y.
WM. T. SHANNONHOUSE.....	Jan. 22, 1927	Norfolk, Va.

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4	W. O. HOWARD.....	Tarboro
4	E. B. CLARK.....	Weldon
5	S. J. EVERETT.....	Greenville
6	JOHN L. BAILEY.....	Elm City
6	O. B. MOSS.....	Spring Hope
7	L. P. TAPP.....	Kinston
7	J. S. HARGETT.....	Trenton
8	PAUL D. GRADY.....	Kenly
8	H. M. HUMPHREY.....	Goldsboro
9	L. A. BETHUNE.....	Clinton
9	L. N. JOHNSTON.....	Burgaw
10	E. R. MACKEITHAN.....	Fayetteville
10	O. L. CLARK.....	Clarkton
11	T. J. JOHNSON.....	Lumberton
12	W. B. McQUEEN.....	Raeford
12	ARTHUR ROSS.....	Ashboro
13	CHARLES U. HARRIS.....	Raleigh
13	A. A. F. SEAWELL.....	Sanford
14	J. T. ALDERMAN.....	Henderson
15	JAMES A. LONG.....	Roxboro
16	W. L. FOUSHEE.....	Durham
16	A. M. CARROLL.....	Burlington
17	O. E. MENDENHALL.....	High Point
17	J. M. SHARP.....	Reidsville
18	L. M. BLUE.....	Gibson
18	H. D. TOWNSEND.....	Erlanger
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20	W. A. FOIL.....	Concord
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22	A. F. SAMS.....	Winston-Salem
23	W. W. CARTER.....	Mount Airy
24	A. T. GRANT.....	Mocksville
25	BUREN JURNEY.....	Statesville
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27	JOHN G. ROACH.....	Avondale
27	F. P. BACON.....	Tryon
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REV. A. COREY.....	Engrossing Clerk.....	
W. D. GASTER.....	Sergeant-at-Arms.....	Fayetteville
J. A. BRYSON.....	Assistant Sergeant-at-Arms.....	Hendersonville

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NAME	POSTOFFICE	COUNTY
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E. H. SMITH.....	Southport.....	Brunswick
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MARCUS ERWIN.....	Asheville.....	Buncombe
S. J. ERVIN, JR.....	Morganton.....	Burke
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LAWRENCE WAKEFIELD.....	Lenoir.....	Caldwell
C. L. TARKINGTON.....	Camden.....	Camden
ALVAH HAMILTON.....	Morehead City.....	Carteret
T. S. NEAL.....	Ruffin.....	Caswell
L. F. KLUTZ.....	Newton.....	Catawba
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J. A. MARSHALL.....	Walnut Cove.....	Forsyth

REPRESENTATIVES—CONTINUED

NAME	POSTOFFICE	COUNTY
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C. G. WRIGHT	Greensboro	Guilford
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D. S. POOLE	Raeford	Hoke
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Z. V. TURLINGTON	Mooreville	Fredell
R. L. MADISON	Webster	Jackson
WALTER BATTEN	Smithfield	Johnston
N. H. LUCAS	Smithfield	Johnston
T. C. WHITAKER	Trenton	Jones
O. P. MAKEPEACE	Sanford	Lee
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MISS JULIA M. ALEXANDER	Charlotte	Mecklenburg
W. R. MATTHEWS	Charlotte	Mecklenburg
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C. D. MURPHY	Atkinson	Pender
B. F. BRAY	Hertford	Perquimans
W. ROY CATES	Roxboro	Person
MCD. HORTON	Farmville	Pitt
K. A. PITTMAN	Ayden	Pitt
REV. R. N. HUNTER	Landrum, S. C.	Polk
A. I. FERREE	Ashboro	Randolph
W. E. HARRISON	Rockingham	Richmond
COLLIER COBB	Parkton	Robeson

REPRESENTATIVES—CONTINUED

NAME	POSTOFFICE	COUNTY
D. P. MCKINNON.....	Rowland.....	Robeson
P. H. SIMPSON.....	Summerfield.....	Rockingham
T. L. SMITH.....	Leaksville.....	Rockingham
WALTER MURPHY.....	Salisbury.....	Rowan
JAMES W. RIDEOUTTE.....	Salisbury.....	Rowan
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E. C. GANN.....	Madison.....	Stokes
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A. J. FRANKLIN, JR.....	Bryson City.....	Swain
WELCH GALLOWAY.....	Brevard.....	Transylvania
WALTER H. NORMAN.....	Columbia.....	Tyrrell
R. R. HAWFIELD.....	Monroe.....	Union
T. S. KITTRELL.....	Henderson.....	Vance
C. H. CHAMBLEE.....	Zebulon.....	Wake
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P. E. BROWN.....	Wilkesboro.....	Wilkes
WADE REAVIS.....	Yadkinville.....	Yadkin
JOHN A. WATSON.....	Burnsville.....	Yancey

HOUSE OFFICERS

NAME	POSITION	POSTOFFICE
EDGAR W. PHARR.....	Speaker.....	Charlotte
ALEX. LASSITER.....	Principal Clerk.....	Aulander
N. P. MANGUM.....	Reading Clerk.....	Wake Forest
MISS ROSA MUND.....	Engrossing Clerk.....	Concord
C. M. HIGGINS.....	Sergeant-at-Arms.....	
M. E. WOODHOUSE.....	Assistant Sergeant-at-Arms.....	Currituck

ENROLLING DEPARTMENT

NAME	POSITION	COUNTY
ROBERT T. WILSON.....	Enrolling Clerk.....	Caswell

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CONSTITUTION OF THE STATE OF NORTH CAROLINA

PREAMBLE

We, the people of the State of North Carolina, grateful to Almighty God, the Sovereign ruler of nations, for the preservation of the American Union and the existence of our civil, political and religious liberties, and acknowledging our dependence upon Him for the continuance of those blessings to us and our posterity, do, for the more certain security thereof, and for the better government of this State, ordain and establish this Constitution.

Preamble.

ARTICLE I

DECLARATION OF RIGHTS

. That the great, general and essential principles of liberty and free government may be recognized and established, and that the relations of this State to the Union and Government of the United States, and those of the people of this State to the rest of the American people may be defined and affirmed, we do declare:

SECTION 1. *The equality and rights of men.* That we hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain unalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness.

The equality and rights of men.

SEC. 2. *Political power and government.* That all political power is vested in, and derived from, the people; all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole.

Political power and government.

SEC. 3. *Internal government of the State.* That the people of this State have the inherent, sole and exclusive right of regulating the internal government and policies thereof, and of altering and abolishing their Constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

Internal government of the State.

SEC. 4. *That there is no right to secede.* That this State shall ever remain a member of the American Union; that the people

That there is no right to secede.

thereof are part of the American nation; that there is no right on the part of the State to secede, and that all attempts, from whatever source or upon whatever pretext, to dissolve said Union, or to sever said nation, ought to be resisted with the whole power of the State.

Of allegiance to
the U. S.
government.

SEC. 5. *Of allegiance to the United States Government.* That every citizen of this State owes paramount allegiance to the Constitution and Government of the United States, and that no law or ordinance of the State in contravention or subversion thereof can have any binding force.

Public debt.

SEC. 6. *Public debt; bonds issued under ordinance of Convention of 1868.* '68-'69, '69-'70, *declared invalid; exception.* The State shall never assume or pay, or authorize the collection of any debt or obligation, express or implied, incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; nor shall the General Assembly assume or pay, or authorize the collection of any tax to pay, either directly or indirectly, expressed or implied, any debt or bond incurred, or issued, by authority of the Convention of the year one thousand eight hundred and sixty-eight, nor any debt or bond incurred or issued by the Legislature of the year one thousand eight hundred and sixty-eight, either at its special session of the year one thousand eight hundred and sixty-eight or at its regular sessions of the years one thousand eight hundred and sixty-eight and one thousand eight hundred and sixty-nine, and one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, except the bonds issued to fund the interest on the old debt of the State, unless the proposing to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State, at a regular election held for that purpose.

Bonds issued
under ordinance
of Convention
of 1868 and
under acts of
1868, 1868-69,
1869-70 declared
invalid.

Exception.

Exclusive emolu-
ments, etc.

SEC. 7. *Exclusive emoluments, etc.* No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services.

The legislative,
executive and
judicial powers
distinct.

SEC. 8. *The legislative, executive, and judicial powers distinct.* The legislative, executive, and supreme judicial powers of the government ought to be forever separate and distinct from each other.

Of the power of
suspending
laws.

SEC. 9. *Of the power of suspending laws.* All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights and ought not to be exercised.

Elections free.

SEC. 10. *Elections free.* All elections ought to be free.

In criminal
prosecutions.

SEC. 11. *In criminal prosecutions.* In all criminal prosecutions every man has the right to be informed of the accusation

against him and to confront the accusers and witnesses with other testimony, and to have counsel for his defense, and not be compelled to give evidence against himself, or to pay costs, jail fees, or necessary witness fees of the defense, unless found guilty.

SEC. 12. *Answers to criminal charges.* No person shall be put to answer any criminal charge, except as hereinafter allowed, but by indictment, presentment, or impeachment.

Answers to
criminal
charges.

SEC. 13. *Right of jury.* No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The Legislature may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

Right of jury.

SEC. 14. *Excessive bail.* Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

Excessive bail.

SEC. 15. *General warrants.* General warrants, whereby any officer or messenger may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty, and ought not to be granted.

General
warrants.

SEC. 16. *Imprisonment for debt.* There shall be no imprisonment for debt in this State, except in cases of fraud.

Imprisonment
for debt.

SEC. 17. *No person taken, etc., but by law of land.* No person ought to be taken, imprisoned, or disseized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land.

No person to be
taken, etc., but
by law of the
land.

SEC. 18. *Persons restrained of liberty.* Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed.

Persons restrain-
ed of liberty.

SEC. 19. *Controversies at law respecting property.* In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

Controversies at
law respecting
property.

SEC. 20. *Freedom of the press.* The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.

Freedom of
the press.

SEC. 21. *Habeas corpus.* The privileges of the writ of habeas corpus shall not be suspended.

Habeas corpus.

SEC. 22. *Property qualification.* As political rights and privileges are not dependent upon, or modified by, property, therefore no property qualification ought to affect the right to vote or hold office.

Property
qualification.

Representation
and taxation.

SEC. 23. *Representation and taxation.* The people of the State ought not to be taxed or made subject to the payment of any impost or duty, without the consent of themselves, or their representatives in General Assembly, freely given.

Militia and the
right to bear
arms.

SEC. 24. *Militia and the right to bear arms.* A well regulated militia being necessary to the security of a free state, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be kept up, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the practice of carrying concealed weapons, or prevent the Legislature from enacting penal statutes against said practice.

Right of the
people to
assemble
together.

SEC. 25. *Right of the people to assemble together.* The people have a right to assemble together to consult for their common good, to instruct their representatives, and to apply to the Legislature for redress of grievances. But secret political societies are dangerous to the liberties of a free people and should not be tolerated.

Religious
liberty.

SEC. 26. *Religious liberty.* All men have a natural and unalienable right to worship Almighty God according to the dictates of their own conscience, and no human authority should, in any case whatever, control or interfere with the rights of conscience.

Education.

SEC. 27. *Education.* The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.

Elections should
be frequent.

SEC. 28. *Elections should be frequent.* For redress of grievances, and for amending and strengthening the laws, elections should be often held.

Recurrence to
fundamental
principles.

SEC. 29. *Recurrence to fundamental principles.* A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.

Hereditary
emoluments, etc.

SEC. 30. *Hereditary emoluments, etc.* No hereditary emoluments, privileges, or honors ought to be granted or conferred in this State.

Perpetuities, etc.

SEC. 31. *Perpetuities, etc.* Perpetuities and monopolies are contrary to the genius of a free state, and ought not to be allowed.

Ex post facto
laws.

SEC. 32. *Ex post facto laws.* Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust, and incompatible with liberty; wherefore no ex post facto law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done ought to be passed.

- SEC. 33. *Slavery prohibited.* Slavery and involuntary servitude otherwise than for crime, whereof the parties shall have been duly convicted, shall be, and are hereby, forever prohibited within the State. Slavery prohibited.
- SEC. 34. *State boundaries.* The limits and boundaries of the State shall be and remain as they now are. State boundaries.
- SEC. 35. *Courts shall be open.* All courts shall be open; and every person for an injury done him in his lands, goods, person, or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial, or delay. Courts shall be open.
- SEC. 36. *Soldiers in time of peace.* No soldier shall in time of peace be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law. Soldiers in time of peace.
- SEC. 37. *Other rights of the people.* This enumeration of rights shall not be construed to impair or deny others retained by the people; and all powers not herein delegated remain with the people. Other rights of the people.

ARTICLE II

LEGISLATIVE DEPARTMENT

- SECTION 1. *Two branches.* The legislative authority shall be vested in two distinct branches, both dependent on the people, to wit: a Senate and House of Representatives. Two branches.
- SEC. 2. *Time of assembly.* The Senate and House of Representatives shall meet biennially on the first Wednesday after the first Monday in January next after their election; and when assembled shall be denominated the General Assembly. Neither house shall proceed upon public business unless a majority of all the members are actually present. Time of assembling.
- SEC. 3. *Number of senators.* The Senate shall be composed of fifty senators, biennially chosen by ballot. Number of senators.
- SEC. 4. *Regulations in relation to districting the State for senators.* The Senate districts shall be so altered by the General Assembly, at the first session after the return of every enumeration by order of Congress, that each Senate district shall contain, as near as may be, an equal number of inhabitants, excluding aliens and Indians not taxed, and shall remain unaltered until the return of another enumeration, and shall at all times consist of contiguous territory; and no county shall be divided in the formation of a Senate district, unless such county shall be equitably entitled to two or more senators. Regulations in relation to districting the State for senators.
- SEC. 5. *Regulations in relation to apportionment of representatives.* The House of Representatives shall be composed of one hundred and twenty representatives, biennially chosen by ballot, to be elected by the counties respectively, according to their population, and each county shall have at least one representa- Regulations in relation to apportionment of representatives.

tive in the House of Representatives, although it may not contain the requisite ratio of representation; this apportionment shall be made by the General Assembly at the respective times and periods when the districts for the Senate are hereinbefore directed to be laid off.

Ratio of representation.

SEC. 6. *Ratio of representation.* In making the apportionment in the House of Representatives the ratio of representation shall be ascertained by dividing the amount of the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of representatives, less the number assigned to such counties; and in ascertaining the number of the population of the State, aliens and Indians not taxed shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one representative; to each county containing two but not three times the said ratio there shall be assigned two representatives, and so on progressively, and then the remaining representatives shall be assigned severally to the counties having the largest fractions.

Qualifications for senators.

SEC. 7. *Qualifications for senators.* Each member of the Senate shall not be less than twenty-five years of age, shall have resided in this State as a citizen two years, and shall have usually resided in the district for which he was chosen one year immediately preceding his election.

Qualifications for representatives.

SEC. 8. *Qualifications for representatives.* Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in the county for which he is chosen for one year immediately preceding his election.

Election of officers.

SEC. 9. *Election of officers.* In the election of all officers, whose appointment shall be conferred upon the General Assembly by the Constitution, the vote shall be viva voce.

Powers in relation to divorce and alimony.

SEC. 10. *Powers in relation to divorce and alimony.* The General Assembly shall have power to pass general laws regulating divorce and alimony, but shall not have power to grant a divorce or secure alimony in any individual case.

Private laws in relation to names of persons, etc.

SEC. 11. *Private laws in relation to names of persons, etc.* The General Assembly shall not have power to pass any private law to alter the name of any person, or to legitimate any person not born in lawful wedlock, or to restore to the rights of citizenship any person convicted of an infamous crime, but shall have power to pass general laws regulating the same.

Thirty days notice shall be given anterior to passage of private laws.

SEC. 12. *Thirty days' notice shall be given anterior to passage of private laws.* The General Assembly shall not pass any private laws, unless it shall be made to appear that thirty days' notice of application to pass such a law shall have been given,

under such direction and in such manner as shall be provided by law.

SEC. 13. *Vacancies.* If vacancies shall occur in the General Assembly by death, resignation or otherwise, writs of election shall be issued by the Governor under such regulations as may be prescribed by law.

SEC. 14. *Revenue.* No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each house of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each house respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal.

SEC. 15. *Entails.* The General Assembly shall regulate entails in such a manner as to prevent perpetuities.

SEC. 16. *Journals.* Each house shall keep a journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly.

SEC. 17. *Protest.* Any member of either house may dissent from, and protest against, any act or resolve which he may think injurious to the public, or any individual, and have the reason of his dissent entered on the journal.

SEC. 18. *Officers of the House.* The House of Representatives shall choose their own speaker and other officers.

SEC. 19. *President of the Senate.* The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided.

SEC. 20. *Other senatorial officers.* The Senate shall choose its other officers and also a speaker (pro tempore) in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor.

SEC. 21. *Style of the acts.* The style of the acts shall be: "The General Assembly of North Carolina do enact."

SEC. 22. *Powers of the General Assembly.* Each house shall be judge of the qualifications and election of its own members, shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two houses may also jointly adjourn to any future day, or other place.

SEC. 23. *Bills and resolutions to be read three times, etc.* All bills and resolutions of a legislative nature shall be read three times in each house before they pass into laws, and shall be signed by the presiding officers of both houses.

- Oath of members. SEC. 24. *Oath of members.* Each member of the General Assembly, before taking his seat, shall take an oath or affirmation that he will support the Constitution and laws of the United States, and the Constitution of the State of North Carolina, and will faithfully discharge his duty as a member of the Senate or House of Representatives.
- Terms of office. SEC. 25. *Terms of office.* The terms of office for senators and members of the house of representatives shall commence at the time of their election.
- Yeas and nays. SEC. 26. *Yeas and nays.* Upon motion made and seconded in either house by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the journals.
- Election for members of the General Assembly. SEC. 27. *Election for members of the General Assembly.* The election for members of the General Assembly shall be held for the respective districts and counties, at the places where they are now held, or may be directed hereafter to be held, in such manner as may be prescribed by law, on the first Thursday in August, in the year one thousand eight hundred and seventy, and every two years thereafter. But the General Assembly may change the time of holding the elections.
- Pay of members and officers of the General Assembly. SEC. 28. *Pay of members and officers of the General Assembly; extra session.* The members of the General Assembly for the term for which they have been elected shall receive as a compensation for their services the sum of four dollars per day for each day of their session, for a period not exceeding sixty days; and should they remain longer in session they shall serve without compensation. They shall also be entitled to receive ten cents per mile, both while coming to the seat of government and while returning home, the said distance to be computed by the nearest line or route of public travel. The compensation of the presiding officers of the two houses shall be six dollars per day and mileage. Should an extra session of the General Assembly be called, the members and presiding officers shall receive a like rate of compensation for a period not exceeding twenty days.
- Extra session.
- Limitations upon power of General Assembly to enact private or special legislation. SEC. 29. *Limitations upon power of General Assembly to enact private or special legislation.* The General Assembly shall not pass any local, private, or special act or resolution relating to the establishment of courts inferior to the Superior Court; relating to the appointment of justices of the peace; relating to health, sanitation, and the abatement of nuisances; changing the names of cities, towns, and townships; authorizing the laying out, opening, altering, maintaining, or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to nonnavigable streams; relating to cemeteries; relating to the pay of jurors; erecting new townships, or changing township lines, or estab-

lishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes, or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; nor shall the General Assembly enact any such local, private or special act by the partial repeal of a general law, but the General Assembly may at any time repeal local, private, or special laws enacted by it. Any local, private or special act or resolution passed in violation of the provisions of this section shall be void. The General Assembly shall have power to pass general laws regulating matters set out in this section.

SEC. 30. *Inviolability of sinking funds.* The General Assembly shall not use nor authorize to be used any part of the amount of any sinking fund for any purpose other than the retirement of the bonds for which said sinking fund has been created.

ARTICLE III

EXECUTIVE DEPARTMENT

SECTION 1. *Officers of the executive department; terms of office.* The executive department shall consist of a Governor, in whom shall be vested the supreme executive power of the State; a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General, who shall be elected for a term of four years by the qualified electors of the State, at the same time and places and in the same manner as members of the General Assembly are elected. Their term of office shall commence on the first day of January next after their election, and continue until their successors are elected and qualified: *Provided*, that the officers first elected shall assume the duties of their office ten days after the approval of this Constitution by the Congress of the United States, and shall hold their office four years from and after the first day of January.

Officers of the
Executive
Department.

Terms of office.

SEC. 2. *Qualifications of Governor and Lieutenant-Governor.* No person shall be eligible as Governor or Lieutenant-Governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this State for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as Lieutenant-Governor or president of the Senate.

Qualifications of
Governor and
Lieutenant-
Governor.

Returns of
elections.

SEC. 3. *Returns of election.* The return of every election for officers of the executive department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Speaker of the House of Representatives, who shall open and publish the same in the presence of a majority of the members of both houses of the General Assembly. The persons having the highest number of votes respectively shall be declared duly elected; but if two or more be equal and highest in votes for the same office, then one of them shall be chosen by joint ballot of both houses of the General Assembly. Contested elections shall be determined by a joint ballot of both houses of the General Assembly, in such manner as shall be prescribed by law.

Oath of office
for Governor.

SEC. 4. *Oath of office for Governor.* The Governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the General Assembly, or before any justice of the Supreme Court, take an oath or affirmation that he will support the Constitution and laws of the United States and of the State of North Carolina, and that he will faithfully perform the duties appertaining to the office of Governor to which he has been elected.

Duties of
Governor.

SEC. 5. *Duties of Governor.* The Governor shall reside at the seat of government of this State, and he shall, from time to time, give the General Assembly information of the affairs of the State, and recommend to their consideration such measures as he shall deem expedient.

Reprieves,
commutations
and pardons.

SEC. 6. *Reprieves, commutations and pardons.* The Governor shall have power to grant reprieves, commutations and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided by law relative to the manner of applying for pardons. He shall biennially communicate to the General Assembly each case of reprieve, commutation, or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, pardon, or reprieve, and the reasons therefor.

Annual reports
from officers of
Executive
Department
and of public
institutions.

SEC. 7. *Annual reports from officers of executive department and of public institutions.* The officers of the executive department and of the public institutions of the State shall, at least five days previous to each regular session of the General Assembly, severally report to the Governor, who shall transmit such reports, with his message, to the General Assembly; and the Governor may, at any time, require information in writing from the officers in the executive department upon any subject relating to the duties of their respective offices, and shall take care that the laws be faithfully executed.

SEC. 8. *Commander-in-chief.* The Governor shall be Commander-in-chief of the militia of the State, except when they shall be called into the service of the United States.

Commander-in-chief.

SEC. 9. *Extra session of General Assembly.* The Governor shall have power on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Extra sessions of General Assembly.

SEC. 10. *Officers whose appointments are not otherwise provided for.* The Governor shall nominate, and by and with the advice and consent of a majority of the senators-elect, appoint all officers whose offices are established by this Constitution and whose appointments are not otherwise provided for.

Officers whose appointments are not otherwise provided for.

SEC. 11. *Duties of the Lieutenant-Governor.* The Lieutenant-Governor shall be president of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as president of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

Duties of the Lieutenant-Governor.

SEC. 12. *In case of impeachment of Governor, or vacancy caused by death or resignation.* In case of the impeachment of the Governor, his failure to qualify, his absence from the State, his inability to discharge the duties of his office, or in case the office of Governor shall in anywise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-Governor until the disabilities shall cease or a new Governor shall be elected and qualified. In every case in which the Lieutenant-Governor shall be unable to preside over the Senate, the senators shall elect one of their own number president of their body; and the powers, duties and emoluments of the office of Governor shall devolve upon him whenever the Lieutenant-Governor shall, for any reason, be prevented from discharging the duties of such office as above provided, and he shall continue as acting Governor until the disabilities are removed or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the president of the Senate to administer the government, the Secretary of State shall convene the Senate, that they may elect such president.

In case of impeachment of Governor or vacancy caused by death or resignation.

SEC. 13. *Duties of other executive officers.* The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed

Duties of other executive officers.

or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

Council of State.

SEC. 14. *Council of State.* The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute, ex officio, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the General Assembly when called for by either house. The Attorney-General shall be, ex officio, the legal adviser of the executive department.

Compensation of executive officers.

SEC. 15. *Compensation for executive officers.* The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

Seal of State.

SEC. 16. *Seal of State.* There shall be a seal of the State, which shall be kept by the Governor, and used by him, as occasion may require, and shall be called "The Great Seal of the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with "The Great Seal of the State," signed by the Governor, and countersigned by the Secretary of State.

Department of Agriculture, Immigration and Statistics.

SEC. 17. *Department of Agriculture, Immigration, and Statistics.* The General Assembly shall establish a Department of Agriculture, Immigration, and Statistics, under such regulations as may best promote the agricultural interests of the State, and shall enact laws for the adequate protection and encouragement of sheep husbandry.

ARTICLE IV

JUDICIAL DEPARTMENT

Abolishes the distinction between actions at law and suits in equity.

SECTION 1. *Abolishes distinction between actions at law and suits in equity, and feigned issues.* The distinctions between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement or protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party, against a person charged with

a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the facts at issue tried by order of court before a jury.

Feigned issues abolished.

SEC. 2. *Division of judicial powers.* The judicial power of the State shall be vested in a court for the trial of impeachments, a Supreme Court, Superior Courts, courts of justices of the peace, and such other courts inferior to the Supreme Court as may be established by law.

Division of judicial powers.

SEC. 3. *Trial court of impeachment.* The court for the trial of impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this State; but the party shall be liable to indictment and punishment according to law.

Trial court of impeachment.

SEC. 4. *Impeachment.* The House of Representatives solely shall have the power of impeaching. No person shall be convicted without the concurrence of two-thirds of the senators present. When the Governor is impeached the Chief Justice shall preside.

Impeachment.

SEC. 5. *Treason against the State.* Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

Treason against the State.

SEC. 6. *Supreme Court justices.* The Supreme Court shall consist of a Chief Justice and four associate justices.

Supreme Court justices.

SEC. 7. *Terms of the Supreme Court.* The terms of the Supreme Court shall be held in the city of Raleigh, as now, until otherwise provided by the General Assembly.

Terms of the Supreme Court.

SEC. 8. *Jurisdiction of Supreme Court.* The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts.

Jurisdiction of Supreme Court.

SEC. 9. *Claims against the State.* The Supreme Court shall have original jurisdiction to hear claims against the State, but its decisions shall be merely recommendatory; no process in the nature of execution shall issue thereon; they shall be reported to the next session of the General Assembly for its action.

Claims against the State.

Judicial districts for Superior Courts.

SEC. 10. *Judicial districts for Superior Courts.* The State shall be divided into nine judicial districts, for each of which a judge shall be chosen; and there shall be held a Superior Court in each county at least twice in each year, to continue for such time in each county as may be prescribed by law. But the General Assembly may reduce or increase the number of districts.

Residences of judges, rotation in judicial districts, and special terms.

SEC. 11. *Residences of judges; rotation in judicial districts; special terms.* Every judge of the Superior Court shall reside in the district for which he is elected. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside at any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the Governor may require any judge to hold one or more specified terms in said district in lieu of the judge assigned to hold the courts of the said district; and the General Assembly may by general laws provide for the selection of special or emergency judges to hold the Superior Courts of any county or district when the judge assigned thereto, by reason of sickness, disability, or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same. Such special or emergency judges shall have the power and authority of regular judges of the Superior Courts, in the courts which they are so appointed to hold; and the General Assembly shall provide for their reasonable compensation.

Power to provide for special or emergency judges.

Power and authority of emergency judges.

Compensation.

Jurisdiction of courts inferior to Supreme Court.

SEC. 12. *Jurisdiction of courts inferior to Supreme Court.* The General Assembly shall have no power to deprive the judicial department of any power or jurisdiction which rightfully pertains to it as a coördinate department of the government; but the General Assembly shall allot and distribute that portion of this power and jurisdiction which does not pertain to the Supreme Court among the other courts prescribed in this Constitution or which may be established by law, in such manner as it may deem best; provide also a proper system of appeals; and regulate by law, when necessary, the methods of proceeding, in the exercise of their powers, of all the courts below the Supreme Court, so far as the same may be done without conflict with other provisions of this Constitution.

In case of waiver of trial by jury.

SEC. 13. *In case of waiver of trial by jury.* In all issues of fact, joined in any court, the parties may waive the right to have the same determined by a jury; in which case the finding of the judge upon the facts shall have the force and effect of a verdict by a jury.

Special courts in cities.

SEC. 14. *Special courts in cities.* The General Assembly shall provide for the establishment of special courts, for the trial of

misdemeanors, in cities and towns, where the same may be necessary.

SEC. 15. *Clerk of the Supreme Court.* The clerk of the Supreme Court shall be appointed by the Court, and shall hold his office for eight years.

Clerk of
Supreme Court.

SEC. 16. *Election of Superior Court clerk.* A clerk of the Superior Court for each county shall be elected by the qualified voters thereof, at the time and in the manner prescribed by law for the election of members of the General Assembly.

Election of
Superior Court
clerk.

SEC. 17. *Term of office.* Clerks of the Superior Courts shall hold their offices for four years.

Term of office.

SEC. 18. *Fees, salaries and emoluments.* The General Assembly shall prescribe and regulate the fees, salaries, and emoluments of all officers provided for in this article; but the salaries of the judges shall not be diminished during their continuance in office.

Fees, salaries
and emoluments.

SEC. 19. *What laws are, and shall be, in force.* The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be in force until lawfully altered.

What laws are
and shall be in
force.

SEC. 20. *Disposition of actions at law and suits in equity pending when this Constitution shall go into effect, etc.* Actions at law and suits in equity pending when this Constitution shall go into effect shall be transferred to the courts having jurisdiction thereof, without prejudice by reason of the change; and all such actions and suits commenced before and pending at the adoption by the General Assembly of the rules of practice and procedure herein provided for shall be heard and determined according to the practice now in use, unless otherwise provided for by said rules.

Disposition of
actions at law
and suits in
equity, pending
when this Consti-
tution shall go
into effect, etc.

SEC. 21. *Election, terms of office, etc., of justices of the Supreme and judges of the Superior courts.* The justices of the Supreme Court shall be elected by the qualified voters of the State, as is provided for the election of members of the General Assembly. They shall hold their offices for eight years. The judges of the Superior Courts, elected at the first election under this amendment, shall be elected in like manner as is provided for justices of the Supreme Court and shall hold their offices for eight years. The General Assembly may from time to time provide by law that the judges of the Superior Courts, chosen at succeeding elections, instead of being elected by the voters of the whole State, as is herein provided for, shall be elected by the voters of their respective districts.

Justices Supreme
Court,
election of.

SEC. 22. *Transaction of business in the Superior Courts.* The Superior Courts shall be, at all times, open for the transaction

Transaction of
business in the
Superior Court.

of all business within their jurisdiction, except the trial of issues of fact requiring a jury.

Solicitors for
each judicial
district.

SEC. 23. *Solicitors for each judicial district.* A solicitor shall be elected for each judicial district by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf of the State in all criminal actions in the Superior Courts, and advise the officers of justice in his district.

Sheriffs and
coroners.

SEC. 24. *Sheriffs and coroners.* In each county a sheriff and coroner shall be elected by the qualified voters thereof, as is prescribed for members of the General Assembly, and shall hold their offices for two years. In each township there shall be a constable elected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the Superior Court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section, the commissioners of the county may appoint to such office for the unexpired term.

Constables.

Vacancies.

SEC. 25. *Vacancies.* All vacancies occurring in the offices provided for by this article of the Constitution shall be filled by the appointments of the Governor, unless otherwise provided for, and the appointees shall hold their places until the next regular election for members of the General Assembly, when elections shall be held to fill such offices. If any person, elected or appointed to any of said offices, shall neglect and fail to qualify, such offices shall be appointed to, held and filled as provided in case of vacancies occurring therein. All incumbents of said offices shall hold until their successors are qualified.

Terms of office of
first officers
under this
article.

SEC. 26. *Terms of office of first officers.* The officers elected at the first election held under this Constitution shall hold their offices for the terms prescribed for them respectively, next ensuing after the next regular election for members of the General Assembly. But their terms shall begin upon the approval of this constitution by the Congress of the United States.

Jurisdiction of
justices of the
peace.

SEC. 27. *Jurisdiction of justices of the peace.* The several justices of the peace shall have jurisdiction, under such regulations as the General Assembly shall prescribe, of civil actions founded on contract, wherein the sum demanded shall not exceed two hundred dollars, and wherein the title to real estate shall not be in controversy; and of all criminal matters arising within their counties where the punishment cannot exceed a fine of fifty dollars or imprisonment for thirty days. And the General Assembly may give to justices of the peace jurisdiction of other civil actions wherein the value of the property in controversy does not exceed fifty dollars. When an issue of fact

shall be joined before a justice, on demand of either party thereto he shall cause a jury of six men to be summoned, who shall try the same. The party against whom the judgment shall be rendered in any civil action may appeal to the Superior Court from the same. In all cases of a criminal nature the party against whom the judgment is given may appeal to the Superior Court, where the matter shall be heard anew. In all cases brought before a justice, he shall make a record of the proceedings, and file the same with the clerk of the Superior Court for his county.

SEC. 28. *Vacancies in office of justices.* When the office of justice of the peace shall become vacant otherwise than by expiration of the term, and in case of a failure by the voters of any district to elect, the clerk of the Superior Court for the county shall appoint to fill the vacancy for the unexpired term.

Vacancies in
office of
justices.

SEC. 29. *Vacancies of office of Superior Court clerk.* In case the office of clerk of a Superior Court for a county shall become vacant otherwise than by the expiration of the term, and in case of a failure by the people to elect, the judge of the Superior Court for the county shall appoint to fill the vacancy until an election can be regularly held.

Vacancies in
office of
Superior Court
clerk.

SEC. 30. *Officers of other courts inferior to Supreme Court.* In case the General Assembly shall establish other courts inferior to the Supreme Court, the presiding officers and clerks thereof shall be elected in such manner as the General Assembly may from time to time prescribe, and they shall hold their offices for a term not exceeding eight years.

Officers of other
courts inferior
to Supreme
Court.

SEC. 31. *Removal of judges of the various courts for inability.* Any judge of the Supreme Court, or of the Superior Courts, and the presiding officers of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both houses of the General Assembly. The judge or presiding officer against whom the General Assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either house of the General Assembly shall act thereon.

Removal of
judges of the
various courts
for inability.

SEC. 32. *Removal of clerks of the various courts for inability.* Any clerk of the Supreme Court, or of the Superior Courts, or of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability; the clerk of the Supreme Court by the judges of said court, the clerks of the Superior Courts by the judge riding the district, and the clerks of such courts inferior to the Supreme Court as may be established by law by the

Removal of
clerks of the
various courts
for inability.

presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and the clerk shall be entitled to an appeal to the next term of the Superior Court, and thence to the Supreme Court, as provided in other cases of appeals.

Amendments not
to vacate
existing offices.

SEC. 33. *Amendments not to vacate existing offices.* The amendments made to the Constitution of North Carolina by this convention shall not have the effect to vacate any office or term of office now existing under the Constitution of the State, and filled, or held, by virtue of any election or appointment under the said Constitution, and the laws of the State made in pursuance thereof.

ARTICLE V

REVENUE AND TAXATION

Capitation tax.

SECTION 1. *Capitation tax; exemptions.* The General Assembly may levy a capitation tax on every male inhabitant of the State over twenty-one and under fifty years of age, which said tax shall not exceed two dollars, and cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

Exemptions.

Applications of
proceeds of State
and county
capitation tax.

SEC. 2. *Application of proceeds of State and county capitation tax.* The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

Taxation shall be
by uniform rule
and ad valorem.

SEC. 3. *Taxation shall be by uniform rule and ad valorem; exemptions.* Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and, also, all real and personal property, according to its true value in money: Provided, notes, mortgages, and all other evidences of indebtedness or any renewal thereof, given in good faith to build, repair, or purchase a home, when said loan does not exceed eight thousand dollars (\$8,000), and said notes and mortgages and other evidences of indebtedness, or any renewal thereof, shall be made to run for not less than one nor more than thirty-three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages; Provided, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: Provided further, that when said notes and mortgages are held and taxed in the county where the home

Exemptions.

is situated, then the owner of the home shall be exempt from taxation of every kind for fifty per cent of the value of said notes and mortgages. The word "home" is defined to mean lands, whether consisting of a building lot or larger tract, together with all the buildings and outbuildings which the owner in good faith intends to use as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months. The General Assembly may also tax trades, professions, franchises, and incomes: Provided, the rate of tax on incomes shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to wit: for married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than \$2,000; to all other persons not less than \$1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

SEC. 4. *Restrictions upon the increase of the public debt except in certain contingencies.* Except for refunding of valid bonded debt, and except to supply a casual deficit, or for suppressing invasions or insurrections, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State to an amount exceeding in the aggregate, including the then existing debt recognized by the State, and deducting sinking funds then on hand, and the par value of the stock in the Carolina Railroad Company and the Atlantic and North Carolina Railroad Company owned by the State, seven and one-half per cent of the assessed valuation of taxable property within the State as last fixed for taxation. And the General Assembly shall have no power to give or lend the credit of the State in aid of any person, association, or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this Constitution, or in which the State has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the State, and be approved by a majority of those who shall vote thereon.

Restrictions upon the increase of the public debt, except in certain contingencies.

SEC. 5. *Property exempt from taxation.* Property belonging to the State or to municipal corporations shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific

Property exemptions from taxation.

instruments, or any other personal property, to a value not exceeding three hundred dollars.

Taxes levied
for counties.

SEC. 6. *Taxes levied for counties.* The total of the State and county tax on property shall not exceed fifteen cents on the one hundred dollars value of property, except when the county property tax is levied for a special purpose and with the special approval of the General Assembly, which may be done by special or general act: Provided, this limitation shall not apply to taxes levied for the maintenance of the public schools of the State for the term required by article nine, section three, of the Constitution: Provided further, the State tax shall not exceed five cents on the one hundred dollars value of property.

Acts levying
taxes shall
state objects,
etc.

SEC. 7. *Acts levying taxes shall state object, etc.* Every act of the General Assembly levying a tax shall state the special object to which it is to be applied, and it shall be applied to no other purpose.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

Qualifications
of elector.

SECTION 1. *Who may vote.* Every male person born in the United States, and every male person who has been naturalized, twenty-one years of age, and possessing the qualifications set out in this article, shall be entitled to vote at any election by the people in the State, except as herein otherwise provided.

Qualifications
of elector.

SEC. 2. *Qualifications of voters.* He shall reside in the State of North Carolina for one year and in the precinct, ward, or other election district in which he offers to vote four months next preceding the election: Provided, that removal from one precinct, ward or other election district to another in the same county shall not operate to deprive any person of the right to vote in the precinct, ward or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court upon indictment, of any crime the punishment of which now is, or may hereafter be, imprisonment in the State's Prison, shall be permitted to vote, unless the said person shall be first restored to citizenship in the manner prescribed by law.

Qualifications
of elector.

SEC. 3. *Voters to be registered.* Every person offering to vote shall be at the time a legally registered voter as herein prescribed, and in the manner hereafter provided by law, and the General Assembly of North Carolina shall enact general registration laws to carry into effect the provisions of this article.

General
Assembly to
provide
registration
laws.

SEC. 4. *Qualification for registration.* Every person presenting himself for registration shall be able to read and write any section of the Constitution in the English language. But no male person who was, on January 1, 1867, or at any time prior thereto, entitled to vote under the laws of any State in the United States wherein he then resided, and no lineal descendant of any such person, shall be denied the right to register and vote at any election in this State by reason of his failure to possess the educational qualifications herein prescribed: Provided, he shall have registered in accordance with the terms of this section prior to December 1, 1908. The General Assembly shall provide for the registration of all persons entitled to vote without the educational qualifications herein prescribed, and shall, on or before November 1, 1908, provide for the making of a permanent record of such registration, and all persons so registered shall forever thereafter have the right to vote in all elections by the people in this State, unless disqualified under section two of this article.

Qualifications of elector to register and vote.

Registration of persons entitled to vote without educational qualification.

Permanent record.

SEC. 5. *Indivisible plan; legislative intent.* That this amendment to the Constitution is presented and adopted as one indivisible plan for the regulation of the suffrage, with the intent and purpose to so connect the different parts, and to make them so dependent upon each other, that the whole shall stand or fall together.

Amendment indivisible.

SEC. 6. *Elections by people and General Assembly.* All elections by the people shall be by ballot, and all elections by the General Assembly shall be viva voce.

Elections by people and General Assembly.

SEC. 7. *Eligibility to office; official oath.* Every voter in North Carolina, except as in this article disqualified, shall be eligible to office, but before entering upon the duties of the office he shall take and subscribe the following oath:

Oath of office.

"I,, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as, so help me, God."

SEC. 8. *Disqualification for office.* The following classes of persons shall be disqualified for office: First, all persons who shall deny the being of Almighty God. Second, all persons who shall have been convicted or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption, or malpractice in office, unless such person shall

Disqualification for office.

be restored to the rights of citizenship in a manner prescribed by law.

When
amendment
to take effect.

SEC. 9. *When this chapter operative.* That this amendment to the Constitution shall go into effect on the first day of July, nineteen hundred and two, if a majority of votes cast at the next general election shall be cast in favor of this suffrage amendment.

ARTICLE VII

MUNICIPAL CORPORATIONS

County officers.

SECTION 1. *County officers.* In each county there shall be elected biennially by the qualified voters thereof, as provided for the election of members of the General Assembly, the following officers: A treasurer, register of deeds, surveyor, and five commissioners.

Duty of county
commissioners.

SEC. 2. *Duty of county commissioners.* It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law. The register of deeds shall be ex officio clerk of the board of commissioners.

Counties to be
divided into
districts.

SEC. 3. *Counties to be divided into districts.* It shall be the duty of the commissioners first elected in each county to divide the same into convenient districts, to determine the boundaries and prescribe the name of the said districts, and to report the same to the General Assembly before the first day of January, 1869.

Said districts
shall have
corporate
powers as
townships.

SEC. 4. *Townships have corporate powers.* Upon the approval of the reports provided for in the foregoing section of the General Assembly, the said districts shall have corporate powers for the necessary purposes of local government, and shall be known as townships.

Officers of
townships.

SEC. 5. *Officers of townships.* In each township there shall be biennially elected, by the qualified voters thereof, a clerk and two justices of the peace, who shall constitute a board of trustees, and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law. The General Assembly may provide for the election of a larger number of justices of the peace in cities and towns, and in those townships in which cities and towns are situated. In every township there shall also be biennially elected a school committee, consisting of three persons, whose duty shall be prescribed by law.

Trustees shall
assess property.

SEC. 6. *Trustees shall assess property.* The township board of trustees shall assess the taxable property of their townships and make return to the county commissioners for revision, as

may be prescribed by law. The clerk shall be, ex officio, treasurer of the township.

SEC. 7. *No debt or loan except by a majority of voters.* No county, city, town, or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

No debt or loan except by a majority of voters.

SEC. 8. *No money drawn except by law.* No money shall be drawn from any county or township treasury, except by authority of law.

Drawing of money.

SEC. 9. *Taxes to be ad valorem.* All taxes levied by any county, city, town, or township shall be uniform and ad valorem upon all property in the same, except property exempted by this Constitution.

Taxes to be ad valorem.

SEC. 10. *When officers enter on duty.* The county officers first elected under the provisions of this article shall enter upon their duties ten days after the approval of this Constitution by the Congress of the United States.

When officers enter on duty.

SEC. 11. *Governor to appoint justices.* The Governor shall appoint a sufficient number of justices of the peace in each county, who shall hold their places until sections four, five, and six of this article shall have been carried into effect.

Governor to appoint justices.

SEC. 12. *Charters to remain in force until legally changed.* All charters, ordinances, and provisions relating to municipal corporations shall remain in force until legally changed, unless inconsistent with the provisions of this Constitution.

Charters to remain in force until legally changed.

SEC. 13. *Debts in aid of the rebellion not to be paid.* No county, city, town, or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Debts in aid of the rebellion not to be paid.

SEC. 14. *Powers of General Assembly over municipal corporations.* The General Assembly shall have full power by statute to modify, change, or abrogate any and all of the provisions of this article, and substitute others in their place, except sections seven, nine, and thirteen.

Powers of General Assembly over municipal corporations.

ARTICLE VIII

CORPORATIONS OTHER THAN MUNICIPAL

SECTION 1. *Corporations under general laws.* No corporation shall be created nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General

Restriction of legislative powers as to corporations.

General laws for organization of corporations.

Alteration or repeal of general or special acts.

Special acts for repeal of charters.

Debts of corporations, how secured.

What corporations shall include.

General laws for organization and government of municipalities.

Assembly shall provide by general laws for the chartering and organization of all corporations and for amending, extending, and forfeiture of all charters, except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

SEC. 2. *Debts of corporations, how secured.* Dues from corporations shall be secured by such individual liabilities of the corporations, and other means, as may be prescribed by law.

SEC. 3. *What corporations shall include.* The term "Corporation," as used in this article, shall be construed to include all associations and joint-stock companies having any of the powers and privileges of corporations not possessed by individuals or partnerships. And all corporations shall have the right to sue, and shall be subject to be sued, in all courts, in like cases as natural persons.

SEC. 4. *Legislature to provide for organizing cities, towns, etc.* It shall be the duty of the Legislature to provide by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporation.

ARTICLE IX

EDUCATION

Education shall be encouraged.

General Assembly shall provide for schools.

Separation of the races.

Counties to be divided into districts.

SECTION 1. *Education shall be encouraged.* Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

SEC. 2. *General Assembly shall provide for schools; separation of the races.* The General Assembly, at its first session under this Constitution, shall provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all the children of the State between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of, or to the prejudice of either race.

SEC. 3. *Counties to be divided into districts.* Each county of the State shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least six months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section, they shall be liable to indictment.

SEC. 4. *What property devoted to educational purposes.* The proceeds of all lands that have been or hereafter may be granted by the United States to this State, and not otherwise appropriated by this State or the United States; also all moneys, stocks, bonds, and other property now belonging to any State fund for purposes of education; also the net proceeds of all sales of the swamp lands belonging to the State, and all other grants, gifts or devises that have been or hereafter may be made to the State, and not otherwise appropriated by the State, or by the terms of the grant, gift, or devise, shall be paid into the State treasury, and, together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining in this State a system of free public schools and for no other uses or purposes whatsoever.

What property shall be devoted to educational purposes.

SEC. 5. *County school fund; proviso.* All moneys, stocks, bonds, and other property belonging to a county school fund; also the net proceeds from the sale of estrays; also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State; and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties of the State: Provided, that the amount collected in each county shall be annually reported to the Superintendent of Public Instruction.

County school fund.

Proviso.

SEC. 6. *Election of trustees, and provisions for maintenance, of University.* The General Assembly shall have power to provide for the election of trustees of the University of North Carolina, in whom, when chosen, shall be vested all the privileges, rights, franchises, and endowments thereof in anywise granted to or conferred upon the trustees of said University; and the General Assembly may make such provisions, laws, and regulations from time to time as may be necessary and expedient for the maintenance and management of said University.

Election of trustees and provisions for maintenance of the university.

SEC. 7. *Benefits of the University.* The General Assembly shall provide that the benefits of the University, as far as practicable, be extended to the youth of the State free of expense for tuition; also, that all the property which has heretofore accrued to the State, or shall hereafter accrue, from escheats, unclaimed dividends, or distributive shares of the estates of deceased persons, shall be appropriated to the use of the University.

Benefits of the university.

SEC. 8. *Board of Education.* The Governor, Lieutenant-Governor, Secretary of State, Treasurer, Auditor, Superintendent

Board of education.

of Public Instruction, and Attorney-General shall constitute a State Board of Education.

President and
secretary.

SEC. 9. *President and secretary.* The Governor shall be president and the Superintendent of Public Instruction shall be secretary of the Board of Education.

Powers of board.

SEC. 10. *Powers of the board.* The Board of Education shall succeed to all the powers and trusts of the president and directors of the Literary Fund of North Carolina, and shall have full power to legislate and make all needful rules and regulations in relation to free public schools and the educational fund of the State; but all acts, rules, and regulations of said board may be altered, amended, or repealed by the General Assembly, and when so altered, amended, or repealed they shall not be reenacted by the board.

First session of
board.

SEC. 11. *First session of the board.* The first session of the Board of Education shall be held at the capital of the State within fifteen days after the organization of the State government under this Constitution; the time of future meetings may be determined by the board.

Quorum.

SEC. 12. *Quorum.* A majority of the board shall constitute a quorum for the transaction of business.

Expenses.

SEC. 13. *Expenses.* The contingent expenses of the board shall be provided by the General Assembly.

Agricultural
department.

SEC. 14. *Agricultural department.* As soon as practicable after the adoption of this Constitution, the General Assembly shall establish and maintain, in connection with the University, a department of agriculture, of mechanics, of mining, and of normal instruction.

Children must
attend school.

SEC. 15. *Children must attend school.* The General Assembly is hereby empowered to enact that every child, of sufficient mental and physical ability, shall attend the public schools during the period between the ages of six and eighteen years, for a term of not less than sixteen months, unless educated by other means.

ARTICLE X

HOMESTEADS AND EXEMPTIONS

Exemptions.

SECTION 1. *Exemptions of personal property.* The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court, issued for the collection of any debt.

Homestead.

SEC. 2. *Homestead.* Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town, or village, with the dwelling and buildings used thereon, owned and

occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt. But no property shall be exempt from sale for taxes, or for payment of obligations contracted for the purchase of said premises.'

SEC. 3. *Homestead exemption from debt.* The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children, or any of them.

Homestead
exempted from
debt.

SEC. 4. *Laborer's lien.* The provisions of sections one and two of this article shall not be so construed as to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises.

Laborer's lien.

SEC. 5. *Benefit of widow.* If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Benefit of widow.

SEC. 6. *Property of married women secured to them.* The real and personal property of any female in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such female, and shall not be liable for any debts, obligations, or engagements of her husband, and may be devised and bequeathed, and, with the written assent of her husband, conveyed by her as if she were unmarried.

Property of a
married female
secured to her.

SEC. 7. *Husband may insure his life for the benefit of wife and children.* The husband may insure his own life for the sole use and benefit of his wife and children, and in case of the death of the husband the amount thus insured shall be paid over to the wife and children, or to the guardian, if under age, for her or their own use, free from all the claims of the representatives of her husband, or any of his creditors.

Husband may
insure his life
for the benefit
of wife and
children.

SEC. 8. *How deed for homestead may be made.* Nothing contained in the foregoing sections of this article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

How deed for
homestead may
be made.

ARTICLE XI

PUNISHMENTS, PENAL INSTITUTIONS, AND PUBLIC CHARITIES

SECTION 1. *Punishments; convict labor; proviso.* The following punishments only shall be known to the laws of this

Punishments.

- State, viz: Death, imprisonment with or without hard labor, fines, removal from office, and disqualification to hold and enjoy any office of honor, trust, or profit under this State. The foregoing provision for imprisonment with hard labor shall be construed to authorize the employment of such convict labor on public works or highways, or other labor for public benefit, and the farming out thereof, where and in such manner as may be provided by law; but no convict shall be farmed out who has been sentenced on a charge of murder, manslaughter, rape, attempt to commit rape, or arson: Provided, that no convict whose labor may be farmed out shall be punished for any failure of duty as a laborer, except by a responsible officer of the State; but the convicts so farmed out shall be at all times under the supervision and control, as to their government and discipline, of the penitentiary board or some officer of this State.
- Convict labor.**
- Proviso.**
- Death punishment.**
- SEC. 2. *Death punishment.* The object of punishments being not only to satisfy justice, but also to reform the offender, and thus prevent crime, murder, arson, burglary, rape, and these only, may be punishable with death, if the General Assembly shall so enact.
- Penitentiary.**
- SEC. 3. *Penitentiary.* The General Assembly shall, at its first meeting, make provision for the erection and conduct of a State's prison or penitentiary, at some central and accessible point within the State.
- Houses of correction.**
- SEC. 4. *Houses of correction.* The General Assembly may provide for the erection of houses of correction, where vagrants and persons guilty of misdemeanors shall be restrained and usefully employed.
- House of refuge.**
- SEC. 5. *Houses of refuge.* A house or houses of refuge may be established whenever the public interest may require it, for the correction and instruction of other classes of offenders.
- The sexes to be separated.**
- SEC. 6. *The sexes to be separated.* It shall be required, by competent legislation, that the structure and superintendence of penal institutions of the State, the county jails, and city police prisons secure the health and comfort of the prisoners, and that male and female prisoners be never confined in the same room or cell.
- Provision for the poor and orphans.**
- SEC. 7. *Provision for the poor and orphans.* Beneficent provisions for the poor, the unfortunate and orphan, being one of the first duties of a civilized and Christian state, the General Assembly shall, at its first session, appoint and define the duties of a board of public charities, to whom shall be entrusted the supervision of all charitable and penal State institutions, and who shall annually report to the Governor upon their condition, with suggestions for their improvement.
- Orphan houses.**
- SEC. 8. *Orphan houses.* There shall also, as soon as practicable, be measures devised by the State for the establishment

of one or more orphan houses, where destitute orphans may be cared for, educated, and taught some business or trade.

SEC. 9. *Inebriates and idiots.* It shall be the duty of the Legislature, as soon as practicable, to devise means for the education of idiots and inebriates.

Inebriates and
idiots.

SEC. 10. *Deaf-mutes, blind, and insane.* The General Assembly may provide that the indigent deaf-mute, blind, and insane of the State shall be cared for at the charge of the State.

Deaf-mutes,
blind and
insane.

SEC. 11. *Self-supporting.* It shall be steadily kept in view by the Legislature and the board of public charities that all penal and charitable institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

Self-supporting.

ARTICLE XII

MILITIA

SECTION 1. *Who are liable to militia duty.* All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: Provided, that all persons who may be averse to bearing arms, from religious scruples, shall be exempt therefrom.

Who are liable
to militia duty.

SEC. 2. *Organizing, etc.* The General Assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for paying the same, when called into active service.

Proviso.

Organizing, etc.

SEC. 3. *Governor Commander-in-chief.* The Governor shall be commander-in-chief and shall have power to call out the militia to execute the law, suppress riots or insurrection, and to repel invasion.

Governor
commander-
in-chief.

SEC. 4. *Exemptions.* The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia.

Exemptions.

ARTICLE XIII

AMENDMENTS

SECTION 1. *Convention, how called.* No convention of the people of this State shall ever be called by the General Assembly unless by the concurrence of two-thirds of all the members of each house of the General Assembly, and except the proposition, convention or no convention, be first submitted to the qualified voters of the whole State, at the next general election, in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly.

Convention,
how called.

How the
Constitution
may be
altered.

SEC. 2. *How the Constitution may be altered.* No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each house of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State.

ARTICLE XIV

MISCELLANEOUS

Indictments.

SECTION 1. *Indictments.* All indictments which shall have been found, or may hereafter be found, for any crime or offense committed before this Constitution takes effect, may be proceeded upon in the proper courts, but no punishment shall be inflicted which is forbidden by this Constitution.

Penalty for
fighting duel.

SEC. 2. *Penalty for fighting duel.* No person who shall hereafter fight a duel, or assist in the same as a second, or send, accept, or knowingly carry a challenge therefor, or agree to go out of the State to fight a duel, shall hold any office in this State.

Drawing money.

SEC. 3. *Drawing money.* No money shall be drawn from the treasury but in consequence of appropriations made by law; and an accurate account of the receipts and expenditures of the public money shall be annually published.

Mechanic's lien.

SEC. 4. *Mechanic's lien.* The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

Governor to
make
appointments.

SEC. 5. *Governor to make appointments.* In the absence of any contrary provision, all officers of this State, whether heretofore elected or appointed by the Governor, shall hold their positions only until other appointments are made by the Governor, or, if the officers are elective until their successors shall have been chosen and duly qualified according to the provisions of this Constitution.

Seat of
government.

SEC. 6. *Seat of government.* The seat of government in this State shall remain at the city of Raleigh.

Holding office.

SEC. 7. *Holding office.* No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this State, or under any other state or government, shall hold or exercise any other office or

place of trust or profit under the authority of this State, or be eligible to a seat in either house of the General Assembly: Proviso.
Provided, that nothing herein contained shall extend to officers in the militia, justices of the peace, commissioners of public charities, or commissioners for special purposes.

SEC. 8. *Intermarriage of whites and negroes prohibited.* All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation, inclusive, are hereby forever prohibited. Intermarriage
of whites and
negroes
prohibited.

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PUBLIC LAWS

OF THE

STATE OF NORTH CAROLINA

SESSION 1925

PUBLIC LAWS

OF THE

STATE OF NORTH CAROLINA

SESSION 1925

CHAPTER 1

AN ACT TO DECLARE JANUARY 14, 1925, A LEGAL HOLIDAY IN ROBESON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That January fourteenth, one thousand nine hundred and twenty-five, be and the same is hereby declared a legal holiday in Robeson County.

January 14, 1925
declared legal
holiday in
Robeson County.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 21st day of January, A.D. 1925.

CHAPTER 2

AN ACT TO RATIFY THE EXECUTION OF STATE BONDS EXECUTED WHOLLY OR IN PART BY AN OFFICER OR OFFICERS NOT IN OFFICE AT THE TIME OF DELIVERY OF SUCH BONDS.

The General Assembly of North Carolina do enact:

SECTION 1. That State bonds duly authorized by law and approved by the Governor and Council of State shall be regarded as duly executed by proper officers if signed and sealed while in office by the officer or officers then authorized to sign and seal the same, notwithstanding one or more of such officers shall not be in office at the time of actual delivery of such bonds.

Certain State
bonds validated.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this 21st day of January, A.D. 1925.

CHAPTER 3

AN ACT TO PROVIDE FOR A SUITABLE MEMORIAL TO THE
LATE JUDGE HENRY GROVES CONNOR.

Preamble.

Whereas, the late Honorable Henry Groves Connor rendered distinguished service to the State of North Carolina and the nation as a citizen, author, jurist and statesman, and

Whereas, the State of North Carolina desires to commemorate his distinguished service in a suitable manner: now, therefore,

The General Assembly of North Carolina do enact:

Committee to be appointed to select suitable memorial for the late Honorable Henry Groves Connor, General Assembly to adjourn in honor.

SECTION 1. That a committee of the General Assembly be authorized and directed to secure a suitable location for and place thereon a proper memorial.

SEC. 2. That the General Assembly do adjourn on this, Thursday, January twenty-second, one thousand nine hundred and twenty-five, in honor of and out of respect to his memory.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 27th day of January, A.D. 1925.

CHAPTER 4

AN ACT TO AMEND SECTION 108 OF THE CONSOLIDATED
STATUTES RELATIVE TO AUTHORIZATION BY CLERK
TO EXECUTOR OR ADMINISTRATOR FOR GRAVESTONES.

The General Assembly of North Carolina do enact:

Clerk to pass upon tombstones accounts.

SECTION 1. That section one hundred and eight of the Consolidated Statutes be and the same is hereby amended by striking out the following words at the end of said section: "and same shall be approved by the resident judge of the district."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 28th day of January, A.D. 1925.

CHAPTER 5

AN ACT TO AMEND SECTION 1 OF CHAPTER 54 OF THE
PUBLIC LAWS OF NORTH CAROLINA, SESSION 1923, RE-
LATING TO THE TRIAL OF ISSUES OF FACT.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section one of chapter fifty-four, Public Laws of North Carolina, session one thousand nine hundred and

twenty-three, be and the same is hereby amended as follows: In line three, after the word "line" and before the word "thereof," strike out the word "five" and insert in lieu thereof the word "four."

SEC. 2. This law shall be enforced from and after its ratification.

Conflicting laws
repealed.

Ratified this 31st day of January, A.D. 1925.

CHAPTER 6

AN ACT TO PROVIDE FOR THE ACCEPTANCE OF ADDITIONAL LAND AT THE BENNETT PLACE AND TO APPOINT ADDITIONAL MEMBERS OF THE BENNETT PLACE MEMORIAL COMMISSION.

Whereas, chapter seventy-seven of the Public Laws of North Carolina for the session of one thousand nine hundred and twenty-three provides for the acceptance by the State of North Carolina of three and one-half acres of land, known as the Bennett Place, donated by the family of the late Samuel Tate Morgan, and made provision for the perpetual upkeep thereof; and

Preamble.

Whereas, the Bennett Place, of which three and one-half acres were mentioned in said chapter seventy-seven of the Laws of one thousand nine hundred and twenty-three, contain in all thirty and eight-tenth acres; and

Preamble.

Whereas, the family of the late Samuel Tate Morgan, upon the request of the Bennett Place Memorial Commission, has consented and agreed to donate to the State the remainder of the said Bennett tract of land, containing twenty-seven and three-tenths acres, upon the condition that the State would accept same and provide for its upkeep, or authorize the board of county commissioners of Durham County to do so; and

Preamble.

Whereas, deed conveying the said three and one-half acres in fee simple to the Bennett Place Memorial Commission, and conveying twenty-seven and three-tenths acres, balance of the Bennett Place, to the said Bennett Place Memorial Commission, upon condition that the State would accept same and provide for its upkeep, or authorize the board of county commissioners to do so; and

Preamble.

Whereas, of the members of the Bennett Place Memorial Commission provided for in said chapter seventy-seven of the Public Laws of one thousand nine hundred and twenty-three, General Julian S. Carr and Dr. D. H. Hill have died, thereby creating two vacancies; and

Preamble.

Preamble.

Whereas, it is desirable to fill the vacancies created by the death of General Julian S. Carr and Dr. D. H. Hill, and to provide for two additional members: Now, therefore,

The General Assembly of North Carolina do enact:

Acceptance of
land for park.

SECTION 1. That the State of North Carolina hereby accepts the land mentioned and described in a deed from Mrs. Sallie F. Morgan and others to the Bennett Place Memorial Commission, duly recorded in book seventy-one, page one hundred and twenty-five, in the office of the register of deeds of Durham County, on December thirty-first, one thousand nine hundred and twenty-three, containing twenty-seven and three-tenths acres in said deed duly described, the same to be used as a public park for the use and benefit of the people of North Carolina.

County commis-
sioners author-
ized to make
appropriation for
maintenance.

SEC. 2. That the board of county commissioners of Durham County are authorized to make such appropriation or do such work as they may deem necessary to properly maintain the said twenty-seven and three-tenths acres as a public park for the use and benefit of the people of North Carolina.

Commission made
perpetual.

SEC. 3. That the Bennett Place Memorial Commission created in chapter seventy-seven of the Public Laws of North Carolina is made perpetual, and vacancies occurring therein by death, resignation or otherwise shall be filled in such manner as the General Assembly may from time to time provide.

Vacancies.

Vacancies filled.

Increase of
members.

SEC. 4. That Mrs. Benjamin N. Duke of Durham County is made a member of said Commission to fill the vacancy caused by the death of General Julian S. Carr; that Mrs. Edward J. Parrish is made a member of said commission to fill the vacancy caused by the death of Dr. D. H. Hill, and the said number of said commission is hereby increased to nine members, and Miss Lida Carr Vaughan of Durham County and Samuel Tate Morgan, Jr., of Richmond, Virginia, are made members of said commission.

SEC. 5. This act shall be in force from and after its ratification.

Ratified this 5th day of February, A.D. 1925.

CHAPTER 7

AN ACT TO AMEND SECTION 1654, RULE 8, CONSOLIDATED STATUTES OF 1919, AS TO DESCENT SO THAT A HUSBAND MAY TAKE AS HEIR TO INTESTATE WIFE, LEAVING NONE WHO CAN CLAIM AS HEIR TO HER.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section one thousand six hundred and fifty-four, rule eight, Consolidated Statutes of one thousand nine hun-

dred and nineteen, be and the same is hereby amended by striking from said section all of rule eight and inserting in lieu thereof the following:

"When any person dies intestate, leaving none who can claim as heir to such deceased person, but leaving surviving a widow or husband, such widow or husband shall be deemed his heir and as such inherit his estate."

Widow deemed
as heir.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 5th day of February, A.D. 1925.

CHAPTER 8

AN ACT TO AMEND SECTION 1435(b) OF VOLUME III OF THE CONSOLIDATED STATUTES, CONFERRING ON EMERGENCY JUDGES JURISDICTION IN ALL MATTERS OF MANDAMUS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and thirty-five (b) of volume three of the Consolidated Statutes be amended by inserting between the words "injunction" and "receivership," in line three, the word "mandamus."

Amendment.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this 5th day of February, A.D. 1925.

CHAPTER 9

AN ACT TO AMEND SECTION 24-f OF CHAPTER 85 OF THE PUBLIC LAWS OF 1924 RELATING TO GENERAL COUNTY COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-four-f, chapter eighty-five, of the Public Laws of one thousand nine hundred and twenty-four, be and the same is hereby amended by adding after the word "Pasquotank," in line five, the word "Randolph."

Amendment.

SEC. 2. That this act shall be in force from the date of its ratification.

Ratified this 6th day of February, A.D. 1925.

CHAPTER 10

AN ACT TO AMEND SECTION 929, CONSOLIDATED STATUTES, RELATIVE TO BOND OF THE CLERK OF THE SUPERIOR COURT OF JONES COUNTY.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section nine hundred and twenty-nine of the Consolidated Statutes be and the same is hereby amended by inserting after the word "Carteret" and before the word "and," in the second line of said section, the word "Jones."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 6th day of February, A.D. 1925.

CHAPTER 11

AN ACT TO EXEMPT BURKE COUNTY FROM THE OPERATIONS OF SECTION 5098 OF THE CONSOLIDATED STATUTES OF THE YEAR 1919, PROHIBITING THE SALE OF CALVES FOR VEAL.

The General Assembly of North Carolina do enact:

Amendment
exempting Burke
County.
Sale of calves
for veal.

SECTION 1. That section five thousand and ninety-eight (5098) of the Consolidated Statutes of the year one thousand nine hundred and nineteen be and the same is hereby amended by striking out the word "Burke," in line thirteen (13) of said section.

Conflicting laws
repealed.

SEC. 2: That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this 6th day of February, A.D. 1925.

CHAPTER 12

AN ACT TO PROVIDE AN OFFICE IN LUMBERTON FOR THE SOLICITOR OF THE NINTH JUDICIAL DISTRICT.

Preamble.

Whereas, the county commissioners of Robeson County in the construction of the county courthouse provided an office in said

building for the use of the solicitor of the Ninth Judicial District; and

Whereas, subsequent thereto said office was converted into a health office that is now occupied by the county health commissioner; and

Preamble.

Whereas, in order that the solicitor may efficiently prosecute the duties of his office, it is necessary that he be provided with an office where he may consult with State witnesses, prepare bills of indictment and otherwise prepare cases for trial in behalf of the State, now therefore

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That the county commissioners of Robeson County be and they are hereby required to provide an office for the use of Honorable T. A. McNeill, solicitor of the Ninth Judicial District, and to install therein such furniture and equipment as may be suitable and necessary, the location of said office to be designated by the said solicitor: *Provided*, that the monthly rent to be paid for said office by the county of Robeson shall not exceed the sum of twelve dollars and fifty cents (\$12.50), and *provided further*, that the cost of furniture and equipment shall not exceed the sum of one hundred and twenty-five dollars (\$125.00).

Provide office for solicitor ninth judicial district in Robeson County and to furnish the same.

Proviso.

Further proviso.

SEC. 2. That upon the ratification of this act it shall be the duty of the county auditor of Robeson County to purchase such furniture for said office as in his judgment may be suitable and necessary, and the cost of same shall be paid by the board of county commissioners of Robeson County from the general fund in like manner as other bills for general county expenses are paid.

Furniture for office.

Paid by county commissioners.

SEC. 3. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this 6th day of February, A.D. 1925.

CHAPTER 13

AN ACT PROVIDING FOR THE TERMS OF SUPERIOR COURT OF CATAWBA COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter forty-seven of Public Laws of North Carolina, extra session of one thousand nine hundred and twenty-one, be and the same is hereby amended by

Amendment.

inserting in line two thereof, after the colon and before the word "fourth," the following: "seventh Monday before the first Monday in March, to continue for two weeks and for the trial of civil cases only."

Further
amendment.

SEC. 2. That said section two be and is further amended by striking out the period after the word "only," in the last line thereof, and by inserting in lieu thereof a semicolon and this clause, "thirteenth Monday after the first Monday in September, to continue for one week and for the trial of civil cases only."

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 6th day of February, A.D. 1925.

CHAPTER 14

AN ACT TO PROHIBIT THE GIVING OF WORTHLESS CHECKS.

The General Assembly of North Carolina do enact:

Worthless checks.

SECTION 1. Any person, firm or corporation who shall draw and deliver to another any check or draft signed or purporting to be signed by such person, firm or corporation, and drawn on any bank or depository for the payment of money or its equivalent and who shall at the time of delivering any such check or draft, as aforesaid, have insufficient funds on deposit in or credits with such bank or depository with which to pay such check or draft upon its presentation and who shall fail to provide such funds or credits for the payment of such check or draft upon its presentation, or within ten days after written or verbal notice of nonpayment, shall be guilty of a misdemeanor and shall be fined or imprisoned in the discretion of the court.

Redeemed within
ten days on
written or verbal
notice.

If not redeemed
guilty of
misdemeanor.

Penalty.

"Credits"
defined.

SEC. 2. That the word "credits" as used herein shall be construed to be an arrangement or understanding with the bank or depository upon which such check or draft is drawn for the payment of such check or draft upon its presentation.

Prosecution.

SEC. 3. Prosecution under this act shall bar prosecution under section four thousand two hundred and eighty-three, Consolidated Statutes.

Not applicable to
post dated
checks, etc.

SEC. 4. This act shall not apply to post dated checks or to drafts payable at a fixed or determinable time after the delivery thereof.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this 10th day of February, A.D. 1925.

CHAPTER 15

AN ACT TO AMEND SECTION 1681 OF THE CONSOLIDATED STATUTES, RELATING TO THE PAYMENT OF DAMAGES FOR INJURY TO OR DESTRUCTION OF PROPERTY BY DOGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixteen hundred and eighty-one of the Consolidated Statutes be amended by inserting after the word "article" and before the word "And," in line eleven, the following:

"*Provided*, that before appointing a jury or making any payment, the commissioners shall satisfy themselves that the claimant listed said property for taxation at the last listing time, if said property was then owned by him."

Amendment.

SEC. 2. That this act shall be in force and effect from and after its ratification, and this act shall apply to Chowan County only.

Application of act.

Ratified this 10th day of February, A.D. 1925.

CHAPTER 16

AN ACT TO AMEND SECTION 597(c) OF VOLUME III OF THE CONSOLIDATED STATUTES RELATING TO THE TIME FOR ENTERING JUDGMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five hundred and ninety-seven (c) of volume three, Consolidated Statutes, be amended by striking out the words "first" or "third," in line five, and inserting in lieu thereof the word "any," and by striking out the word "next."

Amendment, fixing time for entering judgments.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this 10th day of February, A.D. 1925.

CHAPTER 17

AN ACT TO AMEND CONSOLIDATED STATUTES, SECTION 3908, RELATING TO THE FEES OF SHERIFFS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Consolidated Statutes, section three thousand nine hundred and eight, be and the same is hereby amended as follows:

Fixing a schedule
of fees for sheriff
of Hertford
County.

(a) By striking out the words "sixty cents," in lines three and four of said section, and inserting the words "one dollar" in lieu thereof.

(b) By striking out the period at the end of line seven and adding the words "and fifty cents" at the end of said line.

(c) By striking out the period at the end of line nine and adding the words "and fifty cents" at the end of said line.

(d) By striking out the words "thirty cents," in line twelve, and inserting in lieu thereof the words "fifty cents."

(e) By striking out the words "sixty cents," in line twenty-three, and inserting in lieu thereof the words "one dollar," and in line twenty-four, after the word "claim" and before the word "with," strike out the word "one dollar," and insert in lieu thereof the words "one dollar and fifty cents."

(f) By striking out the words "one dollar," in line seventy-one, and inserting in lieu thereof the words "one dollar and fifty cents."

Application
of act.

SEC. 2. That this act shall apply to Hertford County only.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this 10th day of February, A.D. 1925.

CHAPTER 18

AN ACT FOR THE RELIEF OF THE REGISTER OF DEEDS FOR STANLY COUNTY.

The General Assembly of North Carolina do enact:

Expenses for
stenographic
help.

SECTION 1. That the county commissioners of Stanly County are hereby authorized to allow the register of deeds for Stanly County the sum of not exceeding fifty dollars per month towards defraying the expenses of stenographic help in the office of the register of deeds for Stanly County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this 10th day of February, A.D. 1925.

CHAPTER 19

AN ACT TO VALIDATE THE APPOINTMENT AND ACTS OF CERTAIN FOREIGN EXECUTORS QUALIFIED AS SUCH BEFORE NOTARIES PUBLIC INSTEAD OF THE CLERK.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases prior to January the first, one thousand nine hundred and twenty-two, in which any foreign executor qualified or attempted to qualify as such executor by taking and subscribing the oath or affirmation required by law, before a notary public of this or any other state or territory of the United States, instead of taking and subscribing said oath or affirmation before the clerk, and having in all other respects complied with the laws of North Carolina prescribed for and pertaining to the qualification and appointment of foreign executors, such qualification and the letters testamentary issued in all such cases are hereby validated and made legal and binding.

Appointment and acts of certain foreign executors validated.

SEC. 2. That in all cases mentioned in section one of this act, wherein such foreign executor has entered upon the discharge of the duties of such office and has performed any duty or exercised the powers and authority of such office regularly and according to law, except for the defect in the qualification and issuance of letters testamentary, then all such acts of any such foreign executor are validated and are declared to be legal and binding.

Further acts foreign executors validated.

SEC. 3. That this act shall not affect pending litigation nor disturb any vested rights.

Does not affect pending litigation.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this 10th day of February, A.D. 1925.

CHAPTER 20

AN ACT TO EXEMPT RANDOLPH COUNTY FROM THE OPERATION OF THE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four, Consolidated Statutes (volume three), be amended by adding after the word "Pender," in the seventh line of said section, the word "Randolph."

Amendment.

SEC. 2. That when, under the provisions of section six thousand and fourteen of the Consolidated Statutes, a nomination for member of the State Senate for any political party is entitled

Nomination not required to be made in primary.

to be made by the voters of the county of Randolph, such nomination shall not be required to be made in any primary held under existing laws.

Conflicting laws
repealed.

SEC. 3. All conflicting laws are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 10th day of February, A.D. 1925.

CHAPTER 21

AN ACT TO BRING FORWARD AND REENACT SECTIONS 1521, 1522, AND 1523 OF THE REVISAL OF 1905, RELATING TO SUITS ON PENALTIES OF BONDS.

The General Assembly of North Carolina do enact:

Part of Consol-
idated Statutes.

SECTION 1. That sections one thousand five hundred and twenty-one, one thousand five hundred and twenty-two, one thousand five hundred and twenty-three of the Revisal, nineteen hundred and five, be brought forward, reenacted, and made a part of the Consolidated Statutes.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of February, A.D. 1925.

CHAPTER 22

AN ACT TO AMEND CHAPTER 106, PUBLIC LAWS, EXTRA SESSION 1921, APPLYING ONLY TO THE CITY OF ASHEVILLE, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That chapter one hundred and six, Public Laws, extra session, one thousand nine hundred and twenty-one, be amended as follows: By striking out, in line two of item two, of section two thousand nine hundred and thirty-seven of said act, the words "December fifth, nineteen hundred and twenty-one"; and by inserting in lieu thereof the words "January fifteenth, nineteen hundred and twenty-five."

Amendment.

SEC. 2. That item one of section two thousand nine hundred and forty-three of said chapter one hundred and six, Public Laws, extra session, one thousand nine hundred and twenty-one, reading, "(1) Outstanding debt incurred before December sixth, one

thousand nine hundred and twenty-one, not evidenced by bonds," be stricken out, and that the following be inserted in lieu thereof, "(1) Outstanding debt incurred before January fifteenth, one thousand nine hundred and twenty-five, not evidenced by bonds."

SEC. 3. That section two thousand nine hundred and sixty-five of chapter one hundred and six, Public Laws, extra session, one thousand nine hundred and twenty-one, be and the same is hereby amended by striking out, in lines three and four of said section, the words, "December sixth, one thousand nine hundred and twenty-one"; and by inserting in lieu thereof the words, "January fifteenth, one thousand nine hundred and twenty-five": *Provided, however,* that the amendments to said chapter one hundred and six, Public Laws, extra session, one thousand nine hundred and twenty-one, shall only apply to the city of Asheville.

Amendment.

Application of amendments.

SEC. 4. That all laws and parts of laws in conflict with this act be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 10th day of February, A.D. 1925.

CHAPTER 23

AN ACT TO REPEAL SECTION 6740 OF THE CONSOLIDATED STATUTES, RELATIVE TO REQUIRING COLORED NURSES FOR COLORED PATIENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand seven hundred and forty of the Consolidated Statutes, with reference to requiring colored nurses for colored patients, be and the same is hereby repealed.

Section repealed.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 11th day of February, A.D. 1925.

CHAPTER 24

AN ACT TO AMEND CHAPTER 15 OF THE PUBLIC LAWS OF 1923, SO AS TO EXEMPT CAMDEN COUNTY FROM THE REQUIREMENT OF 12 MONTHS SERVICE FOR GRAND JURIES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter fifteen of the Public Laws of one thousand nine hundred and twenty-three be and the same is

Amendment exempting Camden County from requirement of 12 months service for grand juries.

hereby amended by striking out, in line two of section one of said chapter, the words "and for the county of Camden," and by striking out, in line six of said section, the words "or Camden County," and by striking out the word "Camden," in line ten of said section.

Not apply
Camden County.

SEC. 2. That said chapter fifteen of the Public Laws of one thousand nine hundred and twenty-three shall not apply to Camden County.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this 12th day of February, A.D. 1925.

CHAPTER 25

AN ACT TO AMEND SECTION 1681 OF ARTICLE 3 OF THE CONSOLIDATED STATUTES RELATING TO THE PAYMENT OF DAMAGES FOR INJURY TO PERSONS OR DAMAGES TO PROPERTY CAUSED BY DOGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixteen hundred and eighty-one, article three, of the Consolidated Statutes of North Carolina be amended by adding to said section the following:

Amendment, no
damages paid
except on report
of three free-
holders appointed
to ascertain
amount of dam-
age done by dog
or dogs.

"*Provided, however,* no amount shall be paid out under the terms of this act, except upon the findings of three freeholders appointed to ascertain the amount of damages done, expense of treatment, and necessary expenses incurred, and in no event shall the amount allowed be more than the doctor's bill, including medicine and treatment, and the actual loss of time based upon the earning capacity of the person injured, including reasonable expense of travel to the place of treatment, and if injury to property, the actual damage suffered; provided that this law will apply only to Rockingham County."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this 14th day of February, A.D. 1925.

CHAPTER 26

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE COURTS OF LINCOLN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section fourteen hundred and forty-three of the Consolidated Statutes be and the same is hereby amended as follows: "In line one of the paragraph relating to Lincoln County, strike out the words "fifth Monday before the first Monday in March," and insert in lieu thereof the following: "Sixth Monday before the first Monday in March to continue for two weeks, the second week for civil cases only."

Amendment, changing time of holding court from fifth to sixth Monday before first Monday in March for 2 weeks, the last week for trial of civil cases only.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 14th day of February, A.D. 1925.

CHAPTER 27

AN ACT TO AMEND CHAPTER 116, PUBLIC LAWS, EXTRA SESSION 1924, TO PERMIT THE SALE OF PAREGORIC, ETC., BY GENERAL MERCHANTS IN McDOWELL COUNTY, AND ONSLOW COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter one hundred and sixteen of the Public Laws, extra session, nineteen hundred and twenty-four, be and the same is hereby amended by striking out the proviso at the end thereof.

Amendment.

SEC. 2. That this act shall apply only to the counties of McDowell and Onslow.

Application of act.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of February, A.D. 1925.

CHAPTER 28

AN ACT AMENDING CHAPTER 35, PUBLIC LAWS, EXTRA SESSION, 1924, APPLYING TO THE COUNTIES OF BUNCOMBE, MADISON, YANCEY, HENDERSON AND McDOWELL, RELATING TO MORTGAGE LOANS.

The General Assembly of North Carolina do enact:

Amendment
fixing amount of
commissions for
certain real estate
loans.

Proviso.

Conflicting laws
repealed.

SECTION 1. That section one of chapter thirty-five of the Public Laws, extra session, one thousand nine hundred and twenty-four, be amended by striking out all of said section after the word "upon," in the sixth line of said act as published, and inserting in lieu thereof the following: "for making or negotiation of any such loan, not exceeding, however, an amount equal to one and one-half per cent of the principal amount of the loan for each year over which the repayment of the said loan is extended: *Provided, however,* the repayment of such loan shall be in annual installments extending over a period of not less than three nor more than fifteen years, and that no annual installment, other than the last, shall exceed thirty-three and one-third per cent of the principal amount of loans which are payable in installments extending over a period of as much as three years and less than four years, twenty-five per cent of the principal amount of loans which are payable in installments extending over a period of not less than four years nor more than five years, and fifteen per cent of the principal amount of loans which are payable in installments extending over a period of more than five years and not more than fifteen years."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall apply only to the counties of Buncombe, Madison, Yancey, Henderson and McDowell.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 18th day of February, A.D. 1925.

CHAPTER 29

AN ACT TO AUTHORIZE THE GOVERNOR TO APPOINT A COMMISSIONER OF PARDONS.

The General Assembly of North Carolina do enact:

Governor authorized
to appoint
commissioner of
pardons.

SECTION 1. That the Governor is hereby authorized and empowered to appoint a commissioner of pardons whose duty it shall be to assist the Governor in connection with applications

for pardons, commutations and reprieves; that said commissioner shall give his whole time to the State, and when not engaged in duties relating to applications for pardons, commutations and reprieves, he shall devote his time to such other duties in connection with the executive department of the State government as may be assigned to him by the Governor; that he shall at all times be subject to direction by the Governor, and shall perform his duties under rules and regulations to be prescribed by the Governor.

Duties of said commissioner.

SEC. 2. That the commissioner of pardons shall hold his position subject to the will of the Governor, and shall be subject to removal, with or without cause, at any time by the Governor.

Position subject to will of Governor.

SEC. 3. That said commissioner of pardons shall receive a salary not to exceed four thousand dollars per annum, payable monthly, shall be allowed not exceeding one hundred and fifty dollars per month for the salary of a stenographer, and shall also be allowed such traveling expenses as may be necessarily incurred in performing the duties of his office, not to exceed two hundred dollars per annum, all of which shall be paid by the Treasurer, on warrants issued by the State Auditor.

Compensation of commissioner.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 18th day of February, A.D. 1925.

CHAPTER 30

AN ACT TO MAKE THE JANUARY TERM OF THE SUPERIOR COURT OF CHEROKEE COUNTY FOR CIVIL CASES ONLY.

The General Assembly of North Carolina do enact:

SECTION 1. That article six (6), chapter twenty-seven (27), of the Consolidated Statutes of North Carolina, be and the same is hereby amended by inserting the words "for civil cases only" after the word March, in the first line of the subsection relating to Cherokee County, in the twentieth judicial district.

Amendment.

SEC. 2. This shall apply to Cherokee County only.

SEC. 3. This act shall be in force from and after its ratification.

Application of act.

Ratified this the 18th day of February, A.D. 1925.

CHAPTER 31

AN ACT TO AMEND CHAPTER 37, PUBLIC LAWS, EXTRA SESSION, 1924, SO AS TO PROVIDE FOR AN AUSTRALIAN BALLOT IN CATAWBA COUNTY.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That chapter thirty-seven, Public Laws of North Carolina, extra session, one thousand nine hundred and twenty-four, be and it is hereby amended in the following particulars:

(a) Numbering of ballots.

(a) Add at the end of section nine of said chapter the following: "The county board of elections may cause the ballots so to be delivered to be numbered consecutively prior to the time of their delivery."

(b) Physically unable.

(b) Section twenty-one is amended so as to hereafter read as follows: "Any voter who is blind, infirm or physically unable to enter the booth, or who is registered under the provisions of article six, section four, of the Constitution, under the so-called grandfather clause, may have the assistance of some person to be designated by the registrar for the purpose of marking his ballot, who may enter the booth with such person and assist in preparing his ballot. The registrar may, with the assent of the chairman of the county board of elections, designate a sufficient number of persons of good moral character and with the requisite educational qualifications to assist voters in the preparation of the ballots. Such persons may remain within the enclosure prepared for the holding of elections, but shall not come within ten feet of the guard-rail, except in going to or returning from the booth with any elector who has requested assistance. Such person so assisting shall not in any manner request or seek to persuade or induce any such voter to vote in any particular way, and shall not make or keep any memorandum of anything occurring within such booth, and shall not directly or indirectly reveal to any other person how in any particular such voter marked his ballot, unless he or they be called upon to testify in a judicial proceeding for a violation of the election laws. Each judge of election and registrar shall before the opening of the polls make oath that he will not in any manner request or seek to persuade or induce any voter to vote for or against any particular candidate or proposition, and that he will not keep or make any memorandum of anything occurring within the booth, except he be called upon to testify in a judicial proceeding for a violation of the election laws of this State. This oath shall be administered at the time hereinbefore prescribed by the registrar to the two judges of election and by one of them to the registrar. The same oath shall be taken by

every person rendering such assistance. No voter shall otherwise than as herein provided ask or receive assistance from any person within the polling place in the preparation of his ballot or divulge to any one within the polling place how he intends to vote or has voted."

(c) Section thirty of said chapter is hereby amended so that it shall hereafter read as follows: "No vote of any absent elector shall be counted unless upon the official ballot printed under the directions hereof. The use of certificate 'B' as set forth in section five thousand nine hundred and sixty-two, Consolidated Statutes (volume three), shall not be permitted. The certificate for use with the ballot of an absent elector shall be in form set forth in said section five thousand nine hundred and sixty-two as certificate 'A,' except that the physician's certificate shall be sworn to before some officer authorized to administer oaths."

(c) Vote of
absent elector.

(d) Section thirty-two of said chapter is stricken out and the following is substituted in lieu thereof:

(d) Ballots of
absent electors.

"Ballots of absent electors shall be received up to three o'clock in the afternoon of election day, but the registrar and judges of election shall not be required to open and count said ballots until after sunset and the closing of the polls."

(e) Section thirty-seven is amended so that it shall hereafter read as follows: "The county board of elections may, in large precincts, appoint additional judges and provide additional boxes so that all properly qualified voters can exercise the right of suffrage."

(e) Additional
judges.

SEC. 2. Said chapter thirty-seven, Public Laws of North Carolina, extra session, one thousand nine hundred and twenty-four, as modified by the amendments heretofore set forth, is hereby made applicable to Catawba County only.

Application of
chapter.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this 18th day of February, A.D. 1925.

CHAPTER 32

AN ACT TO AMEND SECTIONS 1536, 1537, 1541, 1542, 1551, AND 1554 OF THE CONSOLIDATED STATUTES BY AUTHORIZING CITIES OF A POPULATION OF 2,000 AND OVER TO ESTABLISH RECORDERS' COURTS AND PROVIDING FOR A SCHEDULE OF FEES IN SAID COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand five hundred and thirty-six of Consolidated Statutes be and the same is hereby amended

First amendment.

by striking out, in line two of said section, the word "five" and by inserting in lieu thereof the word "one."

Second
amendment.

SEC. 2. That section one thousand five hundred and thirty-seven of the Consolidated Statutes be and the same is hereby amended by inserting, in line twenty of said section after the word "municipality," the following words: "*Provided*, that the governing body of such city or town is hereby authorized to provide a schedule of fees to be charged by said recorder": *Provided further*, that the recorder may also be the mayor of the municipality.

Third
amendment.

SEC. 3. That section one thousand five hundred and forty-one of the Consolidated Statutes be and the same is hereby amended by striking out the word "two," as it occurs in lines ten and fourteen, and inserting in lieu thereof the word "five."

Fourth
amendment.

SEC. 4. That section one thousand five hundred and forty-two of the Consolidated Statutes be and the same is hereby amended by striking out, in line five of said section, the word "two" and by inserting in lieu thereof the word "five."

Fifth
amendment.

SEC. 5. That section one thousand five hundred and fifty-one of the Consolidated Statutes be and the same is hereby amended by inserting, in line nineteen of said section after the word "provided," the following words: "*Provided*, that the governing body of the municipality is hereby authorized to provide a schedule of fees to be charged by the clerk of said court."

Sixth
amendment.

SEC. 6. That section one thousand five hundred and fifty-four of the Consolidated Statutes be and the same is hereby amended by inserting after the word "municipality," in line nine of said section, the following words: "*Provided*, that the governing body of any such municipality is hereby authorized to provide a schedule of fees to be charged by said prosecuting attorney."

Conflicting laws
repealed.

SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this 18th day of February, A.D. 1925.

CHAPTER 33

AN ACT TO AID IN THE DEVELOPMENT OF ANY CITY, INCORPORATED TOWN OR CITY.

The General Assembly of North Carolina do enact:

Governing body
authorized appropriate certain
sums.

SECTION 1. That the mayor and board of aldermen, or other governing body of any city, or the governing body of any incorporated town, or the county commissioners of any county, may annually set apart and appropriate from the funds derived

annually from the general taxes levied and collected in such city, incorporated town, or county, an amount not less than one-fortieth of one per cent, nor more than one-tenth of one per cent, upon the assessed valuation of all real and personal property taxable in any such city, incorporated town, or county, which funds shall be used and expended under the direction and control of the mayor and board of aldermen, or other governing body of such city, or the governing body of any incorporated town, or the county commissioners of any county, under such rules and regulations or through such agencies as they shall prescribe, for the purpose of aiding and encouraging the location of manufacturing enterprises, making industrial surveys and locating industrial and commercial plants in or near such city, or incorporated town or in such county; encouraging the building of railroads thereto, and for such other purposes as will, in the discretion of the mayor and board of aldermen, or other governing body of any city, or the governing body of any incorporated town, or the county commissioners of any county, increase the population, taxable property, agricultural industries and business prospects of any city, incorporated town, or any county.

Purpose of bonds.

Railroads, etc.

SEC. 2. That no city, incorporated town, or county, shall raise or appropriate money under this act unless and until this act shall have been approved by a majority of the qualified voters of such city, incorporated town, or county, at an election as provided in this act; or by a petition of the registered voters in any town of less than three thousand inhabitants, as provided in this act.

Appropriations
to be approved by
voters.

SEC. 3. The mayor and board of aldermen, or other governing body of any city, or the governing body of any incorporated town, or the county commissioners of any county, may at any time by ordinance call a special election for the purpose of submitting the question of the approval of this act to the voters of such city, incorporated town, or county. In said ordinance said board of aldermen, or other governing body of any city, or town, or said county commissioners, shall specify the time of holding the election and determine and set forth whether or not there shall be a new registration of the voters for such election. Notice of the registration of the voters and of the election shall be given, the voters shall be registered, the election shall be held, the returns shall be canvassed, and the results shall be determined, declared and published under and pursuant to the provisions of section two thousand nine hundred and forty-eight of chapter one hundred and six, extra session, one thousand nine hundred and twenty-one, known as the Municipal Finance Act, and as therein provided for an election upon a bond ordinance providing for

Special election

Notice of
registration.

In favor act for
development.

Against act for
development.

Invalidity of
election.

Petition.

Proviso: owners
of property.

Address of
signer.

Canvass of
petition.

the issuance of bonds for a purpose other than the payment of necessary expenses of a municipality. A ballot or ballots shall be furnished to each qualified voter at said election. The ballots for those who vote in favor of this act shall contain the words "for the act to aid in the development of any city, incorporated town, or county," and the ballots for those who vote against this act shall contain the words "against the act to aid in the development of any city, incorporated town, or county." Except as otherwise provided in said section two thousand nine hundred and forty-eight, chapter one hundred and six, Public Laws, extra session, one thousand nine hundred and twenty-one, the registration and election shall be conducted in accordance with the laws then governing elections for municipal or county officers in such municipality or county, and governing the registration of the electors for such election of officers.

SEC. 4. No right of action or defense founded upon the invalidity of the election shall be asserted, nor shall the validity of the election be open to question in any court upon any ground whatever, except in an action or proceeding commenced within thirty days after the publication of the statement showing the result of the election.

SEC. 5. That in any incorporated town of less than three thousand inhabitants, in lieu of an election as herein provided, the will of the voters may be determined by a petition in writing giving approval of this act, which petition shall be signed by at least three-fourths of all the registered voters of said municipality whose names appeared upon the registration books of the municipality for the election of municipal officers next preceding the time of the filing of said petition: *Provided*, that such three-fourths of the voters shall be the owners of at least seventy-five per cent of the total taxable property of said town, as shown by the assessed valuation, and the tax lists of such town as last fixed for municipal taxation. The residence address of each signer shall be written after his signature; each signature to the petition shall be verified by a statement (which may relate to a number of signatures) made by some adult resident freeholder of the municipality, under oath before an officer competent to administer oaths to the effect that the signature was made in his presence, and is the genuine signature of the person whose name it purports to be. The petition need not be all on one sheet, and if on more than one sheet, it shall be verified as to each sheet. The board of aldermen or other governing body of said town shall canvass said petition and shall include in their canvass the voters signing the petition, and the number of voters upon the registration books and qualified to sign the petition, and the assessed valuation as last fixed for municipal

taxation of the property owned by the voters signing the petition, and the entire assessed valuation of property within the town, and shall judiciously determine and declare the result of the canvass of said petition, and shall prepare and publish a statement of the result, and publish the same as required in the case of an election by ballot under this act. The same limitation upon the right of action or defense founded upon the invalidity of the petition shall apply in the case of an election by ballot under this act.

To publish statement of result.

SEC. 6. If and when this act shall have been approved by the voters of any city, incorporated town, or county, at an election or by petition as provided by this act, then and thereafter the governing body of such city, or incorporated town, or the county commissioners of such county, may raise by taxation and appropriate money within the limits and for the purposes specified in this act.

Upon approval.

SEC. 7. If any clause, sentence, paragraph or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which said judgment shall have been rendered: *Provided*, that Pamlico County be exempted from the provisions of this act.

If any clause, etc., declared invalid.

SEC. 8. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 9. This act shall be in force from and after its ratification.

Ratified this the 19th day of February, A.D. 1925.

CHAPTER 34

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS 1924, EXTRA SESSION, SO AS TO INCLUDE GUILFORD COUNTY IN THE PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section two hundred and seventy-one, chapter one hundred and twenty, Public Laws of one thousand nine hundred and twenty-four, extra session, be amended by striking out, in line twenty-one of said section two hundred and seventy-one, the word "Guilford" between the words "Greene and Halifax."

Amendment.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 20th day of February, A.D., 1925.

CHAPTER 35

AN ACT TO AUTHORIZE THE ISSUANCE OF HIGHWAY BONDS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Highway Bond Act of nineteen hundred and twenty-five."

SEC. 2. That for the purpose of providing additional means for carrying out the provisions of chapter two (2), Public Laws of the regular session of one thousand nine hundred twenty-one, as amended and of enabling the State to avail itself to the fullest extent of all Federal aid funds that are now or may become available for use in the State for road purposes, the State Treasurer is hereby authorized by and with the consent of the Governor and Council of State to issue and sell not exceeding twenty million (\$20,000,000) dollars bonds of the State to be designated "State of North Carolina Highway Serial Bonds," maturing in annual installments on the first day of January in the following amounts and years: Six hundred thousand (\$600,000) dollars in one thousand nine hundred thirty, six hundred and fifty thousand (\$650,000) dollars in one thousand nine hundred thirty-one, seven hundred thousand (\$700,000) dollars in one thousand nine hundred thirty-two, seven hundred fifty thousand (\$750,000) dollars in one thousand nine hundred thirty-three, seven hundred fifty thousand (\$750,000) dollars in one thousand nine hundred thirty-four, eight hundred thousand (\$800,000) dollars in one thousand nine hundred thirty-five, eight hundred thousand (\$800,000) dollars in one thousand nine hundred and thirty-six, eight hundred fifty thousand (\$850,000) dollars in one thousand nine hundred thirty-seven, nine hundred thousand (\$900,000) dollars in one thousand nine hundred thirty-eight, nine hundred fifty thousand (\$950,000) dollars in one thousand nine hundred thirty-nine, one million (\$1,000,000) dollars in one thousand nine hundred forty, one million fifty thousand (\$1,050,000) dollars in one thousand nine hundred forty-one, one million one hundred thousand (\$1,100,000) dollars in one thousand nine hundred forty-two, one million one hundred fifty thousand (\$1,150,000) dollars in one thousand nine hundred forty-three, one million two hundred thousand (\$1,200,000) dollars in one thousand nine hundred forty-four, one million two hundred fifty thousand (\$1,250,000) dollars in one thousand nine hundred and forty-five, one million three hundred thousand (\$1,300,000) dollars in one thousand nine hundred forty-six, one million three hundred fifty (\$1,350,000) dollars in one thousand nine hundred forty-seven, one million four hundred thousand (\$1,400,000) dollars in one

Issuance of bonds
authorized.

Amounts and
years.

thousand nine hundred forty-eight, and one million four hundred fifty thousand (\$1,450,000) dollars in one thousand nine hundred forty-nine, without option of prior payment. The Governor and Council of State shall not consent in the year one thousand nine hundred twenty-five to the issuance of more than ten million (\$10,000,000) dollars bonds. This authorization of bonds shall not take the place of any authorization heretofore made but shall be additional thereto. The said bonds shall bear interest at a rate to be fixed by the Governor and Council of State, but not exceeding five per cent per annum to be payable semiannually on the first days of January and July.

Rate of interest.

SEC. 3. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for State bonds, and the form of denominations thereof shall be such as the State Treasurer may determine in conformity with this act.

Interest coupons.

SEC. 4. That before selling the bonds herein authorized to be issued the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem most effectual to secure the best price. He is authorized to accept bids for all or any portion of the bonds advertised and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina; and he is empowered to sell the bonds herein authorized in such manner as in his judgment will produce the best price, but not for less than par and accrued interest. All expenses necessarily incurred in the preparation and sale of the bonds shall be paid from the proceeds of such sale.

Advertisement of sale.

Authority given State Treasurer.

Expenses incurred.

SEC. 5. That the proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds the issuance of which has been anticipated by such bond anticipation notes) shall be placed by the treasurer in the construction fund known as the "State Highway Fund."

"State Highway Fund."

SEC. 6. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

Rate of interest determined by Governor and Council of State.

State Treasurer authorized to borrow money under following conditions.

(a) For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent, if the treasurer shall deem it advisable to postpone the issuance of such bonds.

(a) Anticipating sale.

- (b) Payment of interest. (b) For the payment of interest upon or any installment of principal of any of said bonds then outstanding, if there shall not be sufficient funds in the State Treasury with which to pay such interest or installment as they respectively fall due.
- (c) For renewal. (c) For the renewal of any loan evidenced by notes herein authorized.
- Payment of notes. SEC. 7. That notes issued in anticipation of the sale of said bonds shall be paid with funds derived from the sale of the bonds unless otherwise provided for by the General Assembly, and notes issued for the payment of interest and installments of principal shall be paid from funds provided by the General Assembly for the payment of such interest and principal when such funds are collected. Interest payments upon said notes may be evidenced by interest coupons in the treasurer's discretion.
- Faith pledged. SEC. 8. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.
- Coupons of bonds receivable. SEC. 9. That the coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.
- Exempt from municipal taxes. SEC. 10. That all of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.
- Lawful. SEC. 11. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.
- SEC. 13. That this act shall be in force and effect from and after its ratification.

Ratified this the 20th day of February, A.D. 1925.

CHAPTER 36

AN ACT TO AMEND SECTION 1 OF CHAPTER 87 OF THE PUBLIC LAWS OF NORTH CAROLINA, EXTRA SESSION, 1924.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section one of chapter eighty-seven of the Public Laws of North Carolina, extra session, nineteen hundred

and twenty-four, be amended as follows: Add between the word "week" and the word "thirteenth," in line ten of said section, the following:

"And for this term of court the Governor is hereby directed to appoint a judge to hold the same from among the regular or emergency judges."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 20th day of February, A.D. 1925.

CHAPTER 37

AN ACT TO AMEND SECTION 1066, SUBSECTION 7, OF ARTICLE 4, CHAPTER 21, OF THE CONSOLIDATED STATUTES, RELATING TO CORPORATION COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand and sixty-six, subsection seven, of article four, chapter twenty-one, of the Consolidated Statutes, be amended by adding at the end thereof the following: "And shall have authority to make, require and approve what is known as warehousing-in-transit rates on cotton." Amendment.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A.D. 1925.

CHAPTER 38

AN ACT TO AMEND CHAPTER 76 OF THE CONSOLIDATED STATUTES ENTITLED "SURETYSHIP," AND TO ADD A NEW SECTION THERETO AUTHORIZING THE CANCELLATION OF A JUDGMENT AS AGAINST A SURETY OR OTHER PERSON SECONDARILY LIABLE WHO PAYS THE SAME, SO THAT OTHER PERSONS SHALL REMAIN LIABLE THEREON.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter seventy-six (76) of the Consolidated Statutes entitled "Suretyship" be amended by adding thereto a new section which shall be known as section thirty-nine hundred and seventy A (3970A), which shall read as follows: Amendment.

Whenever a judgment shall be rendered in any court in accordance with the provisions of section thirty-nine hundred and

Surety, endorser or other person secondarily liable, judgment may be canceled against them, and original judgment debtor not released.

sixty-one (3961) and the surety, endorser or other person shown in said judgment to be secondarily liable thereon and having the rights as by this chapter prescribed against the person or persons primarily liable, and the surety, endorser or other person so shown in the judgment to be secondarily liable, shall pay the said judgment or shall be compelled to pay an execution issued thereon and such fact shall appear to the satisfaction of the clerk of the Superior Court of the county in which the said judgment is rendered and docketed, such judgment shall be canceled as to said surety, endorser or other person secondarily liable and shall cease to be a lien upon his real estate and other property, but such cancellation shall not have the force and effect nor operate as a cancellation and discharge of the judgment as to any other person against whom the said judgment shall be rendered and the person so paying the said judgment shall have all the rights given to a surety who has been compelled to pay a judgment against the principal debtor and cosureties which are given in this chapter, notwithstanding the cancellation of the said judgment as herein provided for.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 21st day of February, A.D. 1925.

CHAPTER 39

AN ACT TO PROTECT PUBLIC LIBRARIES.

The General Assembly of North Carolina do enact:

Chapter stricken out.

SECTION 1. That section one of chapter one hundred and eighteen of the Public Laws of one thousand nine hundred and twenty-one be and the same is hereby stricken out and the following substituted therefor:

Failure to return book misdemeanor; penalty.

"That whoever willfully or maliciously fails to return any book, newspaper, magazine, pamphlet or manuscript belonging to any public library to such library for fifteen days after mailing or delivery in person of notice in writing from the librarian of such library, given after the expiration of the time, which by regulation of such library such book, newspaper, magazine, pamphlet or manuscript may be kept, shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than fifty dollars or imprisonment for not more than thirty days: *Provided*, that the notice required by this section shall bear upon its face a copy of this section."

Application of act.

SEC. 2. This act shall not effect the liability of any person to punishment who have before its enactment but since March

fourth, one thousand nine hundred and twenty-one, offended against chapter one hundred and eighteen of the Public Laws of one thousand nine hundred and twenty-one.

SEC. 3. This act shall take effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1925.

CHAPTER 40

AN ACT AUTHORIZING THE GRANTING OF TITLE BY THE STATE OF NORTH CAROLINA TO MOORE'S CREEK BATTLEFIELD, PENDER COUNTY, NORTH CAROLINA, TO THE GOVERNMENT OF THE UNITED STATES.

Whereas, Congressman C. L. Abernethy has introduced a bill in Congress authorizing the National Government to take title to Moore's Creek Battlefield, Pender County, preserving the same as an historic battlefield; and

Whereas, title to said Moore's Creek Battlefield is now vested in the State of North Carolina: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That in the event that Congress passes the bill now pending in Congress introduced by Congressman C. L. Abernethy authorizing the United States Government to take title to Moore's Creek Battlefield, Pender County, preserving the same as an historic battlefield, the Governor of the State of North Carolina is hereby authorized to execute to the United States Government a deed vesting the title in said United States Government on behalf of the State of North Carolina: *Provided*, that the consent of the State of North Carolina to such acquisition by the United States is upon the express condition that the State of North Carolina shall so far retain a concurrent jurisdiction with the United States over such battlefield as that all civil and criminal processes issued from the courts of the State of North Carolina may be executed thereon in like manner as if this authority had not been given and that the State of North Carolina also reserves authority to punish all violations of its criminal laws committed on said tract of land so ceded: *Provided further*, that the title to said battlefield so conveyed to the United States shall revert to the State of North Carolina unless said land is used for the purpose for which it is ceded.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A.D. 1925.

Preamble.

Moore's Creek
Battlefield; deed
vesting title
in U. S. Govern-
ment.

Proviso: concu-
rent jurisdiction
retained.

Further proviso:
use of land.

CHAPTER 41

AN ACT TO AMEND SECTIONS 6058, 6059, 6060, 6061, 6062, 6067, 6068, 6069, 6070, 6071, 6072, AND 6073 OF CHAPTER 98 OF THE CONSOLIDATED STATUTES ENTITLED "FIREMEN'S RELIEF FUND."

The General Assembly of North Carolina do enact:

Amendments.

SECTION 1. That section six thousand and fifty-eight of chapter ninety-eight of the Consolidated Statutes be amended by adding at the end of said section the following: "No fireman shall be entitled to receive any benefits under this section until the Firemen's Relief Fund of his city or town shall have been exhausted."

6059. That section six thousand and fifty-nine of chapter ninety-eight of the Consolidated Statutes be amended by striking out all of said section and inserting in lieu thereof the following:

Treasurer to file report and give bond.

"Treasurer to file report and give bond. The treasurer of the North Carolina State Firemen's Association shall make a detailed report to the State Treasurer of the yearly expenditures of the appropriation under this chapter on or before the end of the fiscal year, showing the total amount of money in his hands at the time of the filing of the report, and shall give a bond to the State of North Carolina with good and sufficient sureties to the satisfaction of the treasurer of the State of North Carolina in a sum not less than the amount of money on hand as shown by said report."

Further amendments.

6060. That section six thousand and sixty of chapter ninety-eight of the Consolidated Statutes be amended by striking out all of said section and inserting in lieu thereof the following:

Who shall participate in fund.

"Who shall participate in the fund. The line of duty entitling one to participate in the fund shall be so construed as to mean actual fire duty only, and any actual duty connected with the fire department when directed to perform the same by an officer in charge."

Who may become members.

6061. That section six thousand and sixty-one of chapter ninety-eight of the Consolidated Statutes be amended by striking out all of said section and inserting in lieu thereof the following:

"Who may become members. Any organized fire company in North Carolina, holding itself ready for duty, may, upon compliance with the requirements of said constitution and by-laws, become a member of the North Carolina State Firemen's Association, and any firemen of good moral character in North Carolina, and belonging to an organized fire company, who will comply with the requirements of the constitution and by-laws of the

North Carolina State Firemen's Association, may become a member of said association."

6062. That section six thousand sixty-two of chapter ninety-eight of the Consolidated Statutes be amended by striking out all of said section and inserting in lieu thereof the following:

"Applied to members of regular fire company. The provisions of this chapter shall apply to any fireman who is a member of a regularly organized fire company, and is a member in good standing of the North Carolina State Firemen's Association."

Applied to members of regular fire company.

6067. That section six thousand sixty-seven of chapter ninety-eight of the Consolidated Statutes be amended by striking out all of said section and inserting in lieu thereof the following:

"Insurance Commissioner to pay fund to treasurer. The Insurance Commissioner shall deduct the sum of five per cent from the money so collected from the insurance companies, corporations, or associations, as aforesaid, and pay the same over to the treasurer of the State Firemen's Association for general purposes, and the remainder of the money so collected from the insurance companies, corporations, or associations, as aforesaid, doing business in the several towns and cities in the State having or that may hereafter have organized fire departments as provided in this article, said Insurance Commissioner shall pay to the treasurer of each town or city to be held by him as a separate and distinct fund, and he shall immediately pay the same to the treasurer of the local board of trustees upon his election and qualification, for the use of the board of trustees of the firemen's local relief fund in each town or city, composed of five members, residents of said city or town as hereinafter provided for, to be used by them for the purposes as named in section six thousand and sixty-nine."

Insurance Commissioner to pay fund to treasurer.

6068. That section six thousand and sixty-eight of chapter ninety-eight of the Consolidated Statutes be amended by inserting in line twelve after the word "bond" and before the word "to" the following: "in a sum equal to the amount of moneys in his hands."

6069. That section six thousand and sixty-nine of chapter ninety-eight of the Consolidated Statutes be amended by striking out all of subsection one and inserting in lieu thereof the following:

"1. To safeguard any fireman in active service from financial loss, occasioned by sickness contracted or injury received while in the performance of his duties as a fireman."

Safeguard of fireman.

That subsection three of said section be amended by striking out the word "ten," in line one, and inserting in lieu thereof the word "five."

That said section be further amended by adding another subsection as follows:

Payment of
assessment.

"4. To provide for the payment of any fireman's assessment in the Firemen's Fraternal Insurance Fund of the State of North Carolina, if the board of trustees find as a fact that said fireman is unable to pay the said assessment by reason of disability."

6070. That section six thousand and seventy of chapter ninety-eight of the Consolidated Statutes be amended by striking out all of said section after the word "said," in line fifteen, and inserting in lieu thereof the following: "amount to the treasurer of the North Carolina State Firemen's Association and shall constitute a part of the firemen's relief fund."

6071. That section six thousand seventy-one of chapter ninety-eight of the Consolidated Statutes be amended by adding to the caption after the word "companies" the words "Effect of Failure."

Further
amendment.

That said section be further amended by striking out all of said section after the word "shall," in line eleven, and inserting in lieu thereof the following: "forfeit the payment next due to be paid to said board of trustees, and the Insurance Commissioner shall pay over said amount to the treasurer of the North Carolina State Firemen's Association and same shall constitute a part of the firemen's relief fund: *Provided, however,* that the failure of any department to have a delegate or representative present at the annual meeting of the association shall not have such effect if in the opinion of a majority of the executive committee of said association such delegate or representative had a valid excuse for his failure so to attend."

6072. That section six thousand seventy-two of chapter ninety-eight of the Consolidated Statutes be amended by striking out all of caption of said section which reads as follows: "Fire Department to be member of State Association," and inserting in lieu thereof the following: "Fire Departments to be members of State Association and send Delegate to Meeting."

That said section be further amended by striking out all of said section after the word "association," in line five, and inserting in lieu thereof the following: "send at least one accredited delegate to the annual meeting of said association and comply with its constitution and by-laws. If the fire department of any city, town or village shall fail to send at least one delegate to the annual meeting of the State Firemen's Association and otherwise fails to comply with the constitution and by-laws of said association, said city, town or village shall forfeit its right to the next annual payment due from the funds mentioned in this article, and the Insurance Commissioner shall pay over said amount to the treasurer of the North Carolina State Firemen's Association and same shall constitute a part of the firemen's relief fund."

6073. That section six thousand seventy-three of chapter ninety-eight of the Consolidated Statutes be amended by adding at the end of said section the following: "The treasurer of the North Carolina State Firemen's Association shall pay to the treasurer of the North Carolina State Volunteer Firemen's Association one-sixth of the funds arising from the five per cent paid him by the Insurance Commissioner each year, to be used by said North Carolina State Volunteer Firemen's Association for general purposes."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this 21st day of February, A.D. 1925.

CHAPTER 42

AN ACT TO AMEND SECTION 1132 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, PROVIDING FOR AMENDMENT OF CHARTER OF CHARITABLE, EDUCATIONAL, PENAL OR REFORMATORY CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section eleven hundred and thirty-two of the Consolidated Statutes of North Carolina be amended by adding after the word "state," and before the word "whether," in the third line of said section, the following words: "and any corporation, without capital stock, organized for the purpose of aiding in the work of any church, religious society or organization, or fraternal order." Amendment.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 21st day of February, A.D. 1925.

CHAPTER 43

AN ACT TO AUTHORIZE TEMPORARY BONDS AND NOTES OF THE STATE EXCHANGEABLE FOR DEFINITIVE BONDS AND NOTES.

The General Assembly of North Carolina do enact:

SECTION 1. That whenever the State Treasurer shall be authorized by law to issue bonds or notes of the State, and all acts,

Temporary bonds
and notes to be
exchangeable.

conditions and things required by law to happen, exist and be performed, before the delivery thereof for value, shall have happened, shall exist and shall have been performed, except the printing, lithographing or engraving of the definitive bonds or notes authorized and the execution thereof, the State Treasurer is authorized, by and with the consent of the Governor and Council of State, to issue and deliver for value temporary bonds or notes, with or without coupons, which may be printed or lithographed in any denomination or denominations which may be a multiple of one thousand dollars, and shall be signed and sealed as shall be provided for the signing and sealing of such definitive bonds or notes, and shall be substantially of the tenor of such definitive bonds or notes except as herein otherwise provided and except that such temporary bonds or notes shall contain such provisions as the treasurer may elect as to the conditions of payment of the semiannual interest thereon. Every such temporary bond or note shall bear upon its face the words "Temporary Bond (or Note) Exchangeable for Definitive Bond." Upon the completion and execution of the definitive bonds or notes, such temporary bonds or notes shall be exchangeable without charge therefor to the holder of such temporary bonds or notes for definitive bonds or notes of an equal amount of principal. Such exchange shall be made by the treasurer or by a bank or trust company in North Carolina or elsewhere appointed by him as agent which shall have a capital and surplus of not less than the amount of the definitive bonds or notes to be so exchanged, and in making such exchange the treasurer shall detach from the definitive bonds or notes all coupons which represent interest theretofore paid upon the temporary bonds or notes to be exchanged therefor, and shall cancel all such coupons; and upon such exchange such temporary bonds or notes and the coupons attached thereto, if any, shall be forthwith canceled by the treasurer or such agent. Until so exchanged, temporary bonds and notes issued under the authority hereof shall in all respects be entitled to all the rights and privileges of the definitive securities.

SEC. 2. That this act shall be in force and effect from and after its passage.

Ratified this 21st day of February, A.D. 1925.

CHAPTER 44

AN ACT TO AMEND SECTION 3906 OF THE CONSOLIDATED STATUTES, FIXING THE FEES FOR THE REGISTER OF DEEDS OF POLK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the register of deeds of Polk County shall be entitled to receive fees in excess of those allowed by section three thousand nine hundred and six of the Consolidated Statutes as follows:

The register of deeds shall be allowed, while and when acting as clerk to the board of county commissioners, such per diem as the board may allow, not exceeding four dollars per day;

For making out original tax list, five cents for each name thereon;

For each name on each copy required to be made, five cents;

For recording and issuing each order of commissioners, twenty cents. Where a standing order is made for the payment of money monthly there shall be charged but one fee thereof.

For registering chattel mortgage, statutory form, forty cents.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

SEC. 4. That this act shall apply to Polk County only.

Ratified this 21st day of February, A.D. 1925.

Fees of register of deeds.

Per diem.

Making out tax list.

Names on copy.

Recording and issuing order of commissioners.

Registering chattel mortgages.

Conflicting laws repealed.

CHAPTER 45

AN ACT TO PROVIDE FOR APPORTIONMENT OF CERTAIN HIGHWAY REVENUES AND TO INCREASE THE SAME AND TO AMEND CHAPTER 2, PUBLIC LAWS OF THE REGULAR SESSION OF 1921, PROVIDING FOR THE CONSTRUCTION AND MAINTENANCE OF A STATE HIGHWAY SYSTEM, AND TO AMEND CHAPTER 188, PUBLIC LAWS OF 1923, PROVIDING FOR CERTAIN SINKING FUND PAYMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Highway Revenue Act of one thousand nine hundred and twenty-five."

SEC. 2. That chapter two (2), Public Laws of the regular session of one thousand nine hundred and twenty-one, as amended, be and is hereby further amended by adding thereto

Title of act.

Chapter amended

Title of act.	<p>a new section numbered one (1), no section of said chapter now bearing that number, which new section shall read as follows:</p> <p>Section 1. That this act shall be known as "The State Highway Act of one thousand nine hundred and twenty-one."</p>
Amendment.	<p>SEC. 3. That section thirty-three (33) of said chapter two (2), as heretofore amended, be and is hereby further amended by striking out the words "three cents per gallon," in line ten of said section, as printed in the published laws, and as amended by chapter two hundred and sixty-three, Public Laws of one thousand nine hundred and twenty-three, and by inserting in lieu thereof the words "four cents per gallon," so as to increase to four cents per gallon the tax upon motor fuel.</p>
Further amendment.	<p>SEC. 4. That section twenty-seven (27) of said chapter two (2), as heretofore amended, be and is hereby amended to read as follows:</p>
Revenues to pay the following:	<p>Sec. 27. That the revenues derived in each fiscal year under this act shall be set aside and paid out for the purposes following:</p>
State Highway Commission.	<p>First. A sum sufficient to defray the expenses of the State Highway Commission, but not exceeding two hundred and fifty thousand dollars annually, and a sum sufficient to pay all expenses of collecting the revenues provided hereby, including clerical assistance, the cost of furnishing number plates and mailing same, and the cost of necessary blanks, books and other supplies, such expenses of collecting to be approved by the chairman of the State Highway Commission and not to exceed in any fiscal year four per cent of the total amount of the collections in such year;</p>
Interest on highway bonds.	<p>Second. A sum sufficient to pay the interest falling due in such fiscal year and on the first day of the ensuing July upon the sixty-five million dollars highway bonds issued and to be issued under this act;</p>
Sinking fund.	<p>Third. A sum sufficient to make the five hundred thousand dollars annual sinking fund payments required by chapter one hundred and eighty-eight (188), Public Laws one thousand nine hundred and twenty-three, upon the said sixty-five million dollars bonds, such payments to be made in the fiscal year in which falls the beginning of the calendar year in which said chapter one hundred and eighty-eight (188) required the same to be made; said five hundred thousand dollars sinking fund payments for each year to and including the fiscal year one thousand nine hundred and twenty-seven-one thousand nine hundred and twenty-eight aggregating two million five hundred thousand dollars having been anticipated and having heretofore been paid;</p>

Fourth. A sum sufficient to pay the principal falling due in such fiscal year and on the first day of the ensuing July of the said sixty-five million dollars highway bonds and the maturing principal and interest of any highway bonds of the State that may be issued under any act or acts passed by the General Assembly at its regular session in one thousand nine hundred and twenty-five or thereafter.

Principal on
highway bonds.

Any surplus of such revenues in any fiscal year including any unused balances of the maximum amounts hereinabove provided for the expenses of the commission and collection of revenues, after provision has been made for all the items hereinabove set forth in this section, shall be subject to disposition by the Highway Commission in the maintenance of highways in the State highway system, and in the construction and reconstruction of highways in said system and in meeting the requirements of the United States Government as to Federal aid in such construction and reconstruction. No part of such revenues shall be used in the maintenance, construction and reconstruction of highways or in meeting Federal aid requirements unless the above requirements for expense, interest, principal and sinking fund have been met or can be met from such revenues. If at any time such revenues should be insufficient for interest, principal and sinking fund payments herein required and to be made, and for proper maintenance of highways in the State highway system, additional revenues for such purposes shall be provided by the General Assembly. It shall be lawful to reduce in any year the revenues provided hereby, by act of the General Assembly, which may authorize such reduction for a period not longer at one time than the biennium for which appropriations for general expenses are permitted, but no such act shall be passed unless (a) the sinking fund commission, or if there be no sinking fund commission, the State Treasurer, shall certify to the General Assembly the amount required for the principal, interest and sinking fund payments, and (b) the State Highway Commission shall certify to the General Assembly the amount required for maintenance of highways, and (c) the General Assembly shall determine that the proposed reduction may be made without prejudice to the payment from the remaining revenues of the amounts so certified for principal, interest, sinking fund and maintenance of highways, as well as the maximum amounts herein set aside to defray the expenses of the commission and for expense of collection.

Surplus of
revenues.

SEC. 5. That section four (4) of chapter one eighty-eight (188), Public Laws of one thousand nine hundred and twenty-three, be and is hereby amended to read as follows:

Sec. 4. That all of the highway bond sinking fund payments to be made under sections two (2) and three (3) hereof, aggregating five hundred thousand dollars annually, shall be made from the revenues collected under the provisions of said chapter two (2) if such revenues are sufficient therefor after setting aside therefrom the moneys provided by said chapter two (2) for the maintenance of the State Highway Commission and the expenses of collecting highway revenues, and for the payment of interest upon the sixty-five million dollar highway bonds authorized by said chapter two (2).

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 21st day of February, A.D. 1925.

CHAPTER 46

AN ACT TO AMEND SECTION 1389, OF VOLUME I, CONSOLIDATED STATUTES, RELATING TO THE POWER OF COUNTY COMMISSIONERS TO DESIGNATE BANKS TO ACT AS COUNTY TREASURER.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section one thousand three hundred eighty-nine of volume one of the Consolidated Statutes be amended by inserting the word "Transylvania" after the word "Tyrrell" and before the word "and" in line four of said section.

Amendment.

SEC. 2. Amend said section one thousand three hundred eighty-nine of volume one of the Consolidated Statutes by placing a comma after the word "banking," at the end of the first paragraph of said section, and adding the following: "or such sum as may be agreed upon as compensation between said board of county commissioners of Transylvania County and such bank or banks as may be designated by said board of county commissioners."

Application of act.

SEC. 3. That this act shall apply only to Transylvania County.

Conflicting laws repealed.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force from and after December first, one thousand nine hundred and twenty-six.

Ratified this the 24th day of February, A.D. 1925.

CHAPTER 47

AN ACT TO AMEND CHAPTER 87, PUBLIC LAWS, EXTRA SESSION, 1924, RELATIVE TO TERMS OF COURT OF HALIFAX COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter eighty-seven, Public Laws, extra session, one thousand nine hundred and twenty-four, be and the same is hereby amended by striking out the word "one" after the word "thousand" and before the word "hundred," in line one of said section, and inserting in lieu thereof the word "four."

Amendment.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 24th day of February, A.D. 1925.

CHAPTER 48

AN ACT TO AMEND ARTICLE 13, SECTION 92(c), ADMINISTRATION, CONSOLIDATED STATUTES, VOLUME III.

The General Assembly of North Carolina do enact:

SECTION 1. That section ninety-two (c) of article thirteen, administration, Consolidated Statutes, volume three, be amended by striking out the words and figures, "occurring before February twenty-four, one thousand nine hundred and twenty-three," and by inserting in lieu thereof, "occurring prior to January first, one thousand nine hundred and twenty-five."

Amendment.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 24th day of February, A.D. 1925.

CHAPTER 49

AN ACT TO AMEND SECTION 7407, CONSOLIDATED STATUTES, BY DISPENSING WITH A FEE FOR THE REGISTRATION AND TRANSFER OF STATE BONDS AND CERTIFICATES.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand four hundred and seven, Consolidated Statutes, as heretofore amended by section

Amendment.

six of chapter fifty, Public Laws of one thousand nine hundred and twenty-one, extra session, and by section six of chapter sixty-six, Public Laws of one thousand nine hundred and twenty-one, extra session, be and is hereby further amended so that the complete section will read as follows:

No charge for registration.

Section 7407. *No charge for registration.* There shall be no charge for the registration of any bond or certificate whether registered at the time of issuance thereof or subsequently registered, and no charge for the transfer of registered bonds and certificates shall be made.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this 24th day of February, A.D. 1925.

CHAPTER 50

AN ACT PROVIDING FOR THE REGULATION, SUPERVISION, AND CONTROL OF PERSONS, FIRMS, CORPORATIONS, AND ASSOCIATIONS OWNING, CONTROLLING, OPERATING OR MANAGING MOTOR VEHICLES USED IN THE BUSINESS OF TRANSPORTING PERSONS OR PROPERTY FOR COMPENSATION ON THE IMPROVED PUBLIC HIGHWAYS OF THE STATE WHICH ARE OR MAY HEREAFTER BE DECLARED TO BE PARTS OF THE STATE HIGHWAY SYSTEM, OR ANY OF THE COUNTY HIGHWAYS AND PRESCRIBING AND IMPOSING LICENSE FEES AND PROVIDING FOR THE DISPOSITION OF THE REVENUE RAISED BY THE SAME.

The General Assembly of North Carolina do enact:

"Corporation" defined.

SECTION 1. (a) The term "corporation" wherever used in this act means a corporation, a company, an association or a joint-stock association.

"Person" defined.

(b) The term "person" wherever used in this act means an individual, a firm or a copartnership.

"Commission" defined.

(c) The term "commission" wherever used in this act means the Corporation Commission of the State of North Carolina.

"Motor vehicle carrier" defined.

(d) The term "motor vehicle carrier" wherever used in this act means every corporation, or persons or their lessees, trustees or receivers, owning, controlling, operating or managing any motor-propelled vehicle used in the business of transporting persons or property for compensation over any improved public highway or streets in this State as hereinafter defined; provided, the term "motor vehicles" or "motor-propelled vehicles"

as used in this act shall only include motor vehicles operating a service between different cities or towns.

(e) For the purpose of this act, all vehicles equipped to carry a load which are attached to and drawn by a motor vehicle are hereby defined as trailers and shall be classed as motor vehicles and subject to the provisions of this act.

Trailers.

(f) The term "improved public highway" wherever used in this act means every improved public highway in this State which is or may hereafter be declared to be a part of the State highway system, or any county highway system, or the streets of any city or town.

"Improved public highway" defined.

SEC. 2. No corporation or person, their lessees, trustees or receivers, shall operate any motor-propelled vehicle as hereinbefore defined for transportation of persons or property for compensation over any improved public highways in this State, except in accordance with the provisions of this act, and said operation shall be subject to control, supervision and regulation by the commission in a manner provided by this act: *Provided, however*, that nothing in this act contained shall apply to motor vehicles while used exclusively for transporting persons to or from school, Sunday schools, churches or religious services of any kind, or to or from picnics, or to United States mail carriers operating star routes, while engaged solely in carrying mail, or to farmers or dairymen when hauling dairy or farm products; and *provided further*, that except as in this proviso set forth, nothing in this act contained shall apply to motor vehicles employed exclusively in the conduct of educational or sight-seeing excursions or tours from points outside this State to and from points of educational and historic interest in the State of North Carolina, and do not solicit or receive patronage along the route, but such motor vehicle carriers shall be required only to obtain from the commission a permit to operate motor vehicles so employed over the improved public highways of this State, and to pay a license fee of fifty dollars per annum on motor vehicles seating twenty passengers or less, and one hundred dollars per annum on motor vehicles seating more than twenty passengers.

Restriction of operation of motor vehicles.

Proviso: cases where restriction does not apply.

SEC. 3. Every corporation or person, their lessees, trustees or receivers, before operating any motor-propelled vehicle upon the improved public highways of the State, the counties or cities for the transportation of persons or property for compensation within the purview of this act, shall apply to the commission and obtain a license certificate authorizing such operation, and such license certificate shall be secured in the manner following:

License certificate.

(a) Application for such permit shall be made by such corporation or person, their lessees, trustees or receivers to the commission and shall specify the following matters:

Application for license to commission; contents.

(1) Name and address of applicant.

(1) The name and address of applicant and the names and addresses of its officers if a corporation, and if a corporation, the name of its office in the State, and every such corporation, whether organized under the laws of this State or any other State, shall maintain an office at some town or city along the route on which it proposes to operate.

(2) Highways over which they drive.

(2) The public highway or highways over which and the fixed termini on the regular route, if any, between which or over which applicant intends to operate.

(3) Kind of transportation.

(3) The kind of transportation, whether passenger or freight, or both, in which applicant intends to engage, together with a brief description of each vehicle which applicant intends to use, including the seating capacity thereof if for passenger traffic, or tonnage if for freight traffic, and including the size and weight of said vehicles.

(4) Schedule of operation.

(4) The proposed time schedule of operation.

(5) Schedule of tariff.

(5) The schedule of tariff showing the passenger fares or freight rates proposed to be charged between the several points or localities to be served.

(6) Length of time operating.

(6) Whether or not the said applicant is or has been operating on said route or other routes in the State and for what length of time and upon what time schedule of operation and upon what schedule of tariff for passenger fares or freight rates.

(b) Time and place for hearing of application.

(b) Upon the filing of said application, the commission may in its discretion fix a time and place for the hearing of said application, which time shall not be less than five days subsequent to the filing of said application. When the time and place for the hearing has been fixed, the applicant shall at least three days prior to said hearing cause to be published in a newspaper of general circulation in the territory to be served a notice reciting the fact of the filing of said application, together with a statement of the time and place of the hearing of said application.

(c) Public hearing.

(c) At the time specified in said notice or at such time as may be fixed by the commission, a public hearing upon said application shall be held by said commission, provided that in granting application for certificates, the commission may take into consideration the length of time the applicant has operated a schedule motor vehicle service between the termini named in the application; the general standard of the service maintained during this period; the reliability of the applicant and his sense of responsibility toward the public as shown during the period of his operation; his court record and any other matters tending to qualify or disqualify him as a common carrier. After such hearing the said commission may issue the license certificate or refuse the same, or may issue the same with modifications

Considerations.

and upon such terms and conditions as in its judgment the public convenience and necessity may require.

(d) Each license certificate issued under the provisions of this act shall contain the following matters: (d) Contents of license certificate.

(1) The name of the grantee.

(2) The public highway or highways over which and the fixed termini between which the grantee is permitted to operate.

(3) The kind of transportation, whether passenger or freight, in which the grantee is permitted to engage, and the time schedule of operation.

(4) The term for which the license certificate is granted, which term shall be for three years from its date.

(5) Such additional matters as said commission may deem necessary or proper to be inserted in said license certificate. No license certificate issued under the provisions of this act may be assigned or transferred or hypothecated in any way without the consent of the commission. Every licensed certificate issued by the commission under the provisions of this act, before same is valid, shall bear the certificate of the Secretary of State, certifying that the tax imposed by this act has been paid and the bond required by this act has been given by the applicant and has been approved. Additional matters.

(6) Before granting the license certificate to an applicant for operation of passenger or freight motor-propelled vehicles over the highways of the State or any county, the commission shall request and the Highway Commission of the State shall furnish to such commission its recommendations as to the size and weight of the motor-propelled vehicles and the type of tires with which said motor-propelled vehicle carriers may be equipped, which may be safely operated over said highways and may be operated over the same without greatly damaging them, and such recommendations made by the Highway Commission shall in all cases be observed by the Corporation Commission in granting the license certificates to applicants for operation over said roads. Size and weight of motor vehicles.

(f) No license certificates shall be issued for the operation on any highway in the State of any motor-propelled vehicles of greater width than eighty-six (86) inches and greater loaded weight than fifteen thousand (15,000) pounds for passenger traffic, and greater width than eighty-six (86) inches and greater loaded weight than nine (9) tons for freight traffic, and the said commission shall have power at any time, when in its judgment the public safety requires, to reduce the size and weight of motor-propelled vehicles operated upon the public highways of the State, whether hard surfaced or of other types of construction. And the said commission is further authorized to Widths.
Loaded weights.

Power to reduce.

Suspension.	<p>suspend temporarily, when the condition of the public highway requires it, the operation of motor-propelled vehicles either for passenger or freight transportation along and over any public highway of the State, and notice of such suspension shall be given to every holder of a license certificate for operation over the said highway and to the public by publication in some newspaper or newspapers in general circulation in the territory of the route. The stipulations of this act as to width of any motor-propelled vehicle shall not apply to those motor-propelled vehicles in operation on or before January first, one thousand nine hundred and twenty-five, and which are not of greater width than ninety-four inches.</p>
Amount of bond for protection.	<p>(g) The commission shall, at the time of granting a license certificate, fix and determine the amount of the bond to be given by the applicant for the protection, in case of passenger vehicles, of the passengers and baggage which is checked, carried, and of the public, against injury caused by negligence of the person or corporation operating the said vehicle, and in the case of vehicles transporting freight, for the protection of the said freight so carried and of the public against injuries received through the negligence of the person or corporation operating said freight-carrying vehicle; and it shall be the duty of the applicant to procure and file with the Secretary of State the said bond for liability and property damage, including loss of baggage, when same has been checked in accordance with rules prescribed by the commission, in the amount so fixed by the commission, giving the said bond or bonds in a surety company authorized to do business in the State of North Carolina, or depositing in lieu of said surety bond, bonds of the United States Government or the State of North Carolina or of any city or county in said State approved by the said Secretary of State. The said bonds shall be conditioned to indemnify passengers and the public receiving personal injuries by any act of negligence, and for damages to property of any person other than the assured; and such bond shall contain such conditions, provisions and limitations as the commission may prescribe, and said bond shall be payable to the State of North Carolina and shall be for the benefit of and subject to action thereon by any person or persons who shall have sustained an actionable injury protected thereby, notwithstanding any provision in said bond to the contrary, and every bond or insurance policy given shall be conclusively presumed to have been given according to and to contain all of the provisions of this act. And no license certificate shall be valid until such bond has been filed and approved and no such bond so accepted shall be canceled by the company issuing the same except upon ten days notice to the Secretary</p>
Payable to State of North Carolina.	
No bond to be canceled.	

of State; and upon such notice being given by the company insuring said bond or bonds, the license certificate of the person or corporation giving such bond shall be revoked unless a new bond shall be filed and accepted before the date for the cancellation of the said bond: *Provided, however,* that the applicant may, in the discretion of the commission, be allowed to file in lieu of bond an insurance policy, which shall be approved by the Secretary of State, with some casualty company or insurance company authorized to do business in the State of North Carolina.

SEC. 4. The Corporation Commission of the State of North Carolina is hereby vested with power and authority to supervise and regulate every motor vehicle carrier in the State, to fix or approve the rates, fares, charges, classifications, rules and regulations of each such motor vehicle carrier; to fix and prescribe the speed limit, which may be less, but shall not be greater than that prescribed by the statute law of the State; to regulate the accounts, service and safety of operation of each such motor vehicle carrier; to require the filing of annual and other reports and of other data by such motor vehicle carriers, and to supervise and regulate motor vehicle carriers in all other matters affecting the relationship between such carriers and the traveling and shipping public. The Corporation Commission shall have power and authority, by general order or otherwise, to prescribe rules and regulations applicable to any and all motor vehicle carriers, and the said commission is authorized, directed and empowered, whenever the public convenience and necessity requires, to increase or decrease the service upon any route for which the license certificate has been issued to any motor vehicle and to prescribe by rules when any motor vehicle carrier operating on a particular route may for a specific time increase the service on said route, and the Secretary of State through the automobile department is hereby authorized, empowered and directed to see that the rules and regulations prescribed by the Corporation Commission for the operation of motor-propelled vehicles on the highways of the State, and all and singular the provisions of this act, and of all statutes heretofore enacted regulating the traffic upon the highways of the State and fixing the speed limit for operation, are enforced; and also, said Secretary of State, through the automobile department, is authorized and directed to collect all fees and charges imposed by this act upon such motor vehicle carriers, and to collect all fines and penalties imposed for violation of this act or for the violation of the rules and regulations prescribed by the Corporation Commission.

Corporation Commission given authority.

SEC. 5. The commission may at any time, upon written complaint made to it by the Secretary of State or by any citizen,

Upon violation of laws.	or upon its own motion, that any motor vehicle carrier is violating the provisions of this act or any of the rules or regulations prescribed by the commission, or is violating any of the laws of the State or any requirement of his license certificate, issue its order to the said motor vehicle carrier notifying it to appear before the commission at a fixed time and place, at which time and place the commission shall investigate the complaint made, and if it shall be satisfied after such hearing that the said motor vehicle carrier holding a license certificate has willfully violated or refused to observe the laws of this State touching motor vehicle carriers or any of the terms of his certificate or any of the commission's orders, rules or regulations, the said commission may suspend, revoke, alter or amend any certificate issued under the provisions of this act, but the holder of such certificate shall have the right of appeal to the Superior Court as is now provided by law for appeals from the orders of said commission: <i>Provided</i> , that in all cases of appeal from the decision of the commission, the commission may permit the certificate holder to operate pending such appeal if in the judgment of the commission the public convenience and necessity requires such service, but no certificate holder may operate pending such appeal unless permitted to do so by the commission.
Suspension, etc.	
Proviso: operation pending appeal.	
Driver's permit.	SEC. 6. No certificate holder under this act shall operate or permit any person to operate a motor vehicle for the transportation of persons or property for compensation in this State unless and until the operator thereof shall have obtained from the Secretary of State a driver's permit, which may be revoked for cause by the Secretary of State: <i>Provided, however</i> , that no such permit shall be issued to any person under eighteen years or age. Such permit shall always be carried by the person to whom issued, and shall be shown to any official or citizen upon request.
Proviso: age limit.	
Examination of drivers as to knowledge of traffic laws, etc.	Each applicant for a driver's permit under the provisions of this act shall be examined by a person designated by the Secretary of State as to his knowledge of the traffic laws of this State and as to his experience as a driver, and such applicant may be required to demonstrate his skill and ability to safely handle his vehicle; he shall be of good moral character, and he shall furnish such information concerning himself as required, upon form provided for such purpose. If the result of such examination be unsatisfactory, the permit shall be refused. The Secretary of State shall collect a fee of one dollar for each permit issued by him, and all funds so collected shall be paid into the State treasury monthly to the credit of the State highway fund.
Duty of Secretary of State.	SEC. 7. It shall be the duty of the Secretary of State, upon the presentation of a certificate from the commission authorizing

the motor vehicle carrier to operate, to countersign the same, upon payment of the proper license tax herein prescribed and the giving of the bond hereinbefore prescribed, to furnish the motor vehicle carrier with a distinguishing plate or marker of a design selected by the Secretary of State: *Provided, however,* that where it appears that the applicant has previously secured his several licenses for the year ending June thirtieth, one thousand nine hundred and twenty-five—then, in that event, the Secretary of State shall credit such applicant proportionately with the unused portion thereof in computing the amount of the privilege or license tax required hereunder for the year for which said license certificate is granted.

Proviso: credit
for previous
licenses.

SEC. 8. There shall be collected by the Secretary of State, through the automobile department, a privilege, franchise or license tax from each grantee of a license certificate of six per cent of the gross amount received by said carrier from all fares and charges collected by it for the transportation of persons, property and freight, either or both, which said privilege tax shall be paid quarterly in advance; and at the time of issuing said license certificate the said Secretary of State shall collect from each grantee for the first quarter at least two hundred dollars, which said amount shall at the end of the quarter be credited to the said licensee, and if there is an excess, the same shall be paid to said licensee. In order to ascertain the gross amount of revenues received and collected by said licensee, the Secretary of State shall prescribe the books and forms of account to be kept by said licensee, and at the end of each current month the said licensee shall file with the Secretary of State a statement verified by an officer, if the licensee is a corporation, or if the licensee is a person, then by such person, showing the gross amount of fares and charges collected by said licensee during the said month. The books and records of the licensee shall be at all times open to the inspection of the said Secretary of State or any agent by him appointed for such purpose, and if the said licensee shall fail to make the monthly reports herein prescribed to the Secretary of State or shall fail to keep said books and records as prescribed by the said Secretary of State, then, upon notice in writing to said licensee of such default or defaults and the failure of the said licensee within five days to make said statement or to keep said records properly, the certificate issued to said licensee shall be revoked by the Corporation Commission upon notice by the Secretary of State, but the commission shall, if requested by the said licensee, order a hearing. The Secretary of State shall in his automobile department keep a true and accurate list of all persons and corporations to whom license

Privilege, fran-
chise or license
tax.

Payment of tax.

In case of excess.

Books to be open
for inspection.

certificates shall be issued, with the postoffice address of the licensee.

In event route is
entirely in State.

In the event that any motor vehicle carrier of persons or freight for compensation shall operate between a certain point or points without the State of North Carolina to a certain point or points within the State of North Carolina, then such motor vehicle carrier shall be subject to the same rules and regulations and the same privilege or license tax as motor vehicle carriers operating solely and entirely within the State, but in computing the license or privilege tax to be paid by such motor vehicle carriers, operating partly within and partly without the State, the privilege or license tax of six per cent upon the gross amount of fares and charges collected shall be based upon the proportion of mileage in the State as compared to the total mileage between the termini of the route of the said motor vehicle carriers. And if such motor vehicle carrier operating on the route which lies partly without and partly within the State shall fail to pay the said license or privilege tax, then the Secretary of State is authorized and directed to compute said tax as best he can, to certify the same to the sheriff of any county in this State in which said motor vehicle carrier is operating, which said certificate to the said sheriff shall have all the force and effect of a judgment and execution, and the said sheriff is authorized and directed to levy upon any property in said county owned by said motor vehicle carrier, and to sell the same for payment of said tax as other property is sold in the State for the nonpayment of taxes, and for such service the sheriff shall be allowed the fees now prescribed by law for sales under execution.

When route lies
partly in and
partly out of
State.

Computation
of tax.

Fees of sheriff
for collection.

Separate account
of moneys
collected.

SEC. 9. It shall be the duty of the Secretary of State to keep a separate account of all moneys collected under this act, and any and all moneys so collected shall be paid to the State Treasurer monthly, and the amount so collected and paid to the State Treasurer shall be distributed as follows after deducting the necessary expenses incurred by the Secretary of State in the enforcement of the provisions of this act: To each county, whose county highway system is used as a part of the route authorized in the license certificate issued to any motor vehicle carrier, its part, computed upon the proportionate mileage of said county highway is to the entire mileage of the route of said license certificate holder; to each town or city, which out of its own revenue maintains its own streets, its proportionate part computed upon the mileage of said streets so used by the licensee in its route has to the entire mileage of said route, which such amounts shall be semiannually remitted to the said respective counties, cities, and towns by the treasurer of the State, said

payments to be made on warrants of the State Auditor to the respective treasurers of the counties, cities, or towns, the balance of said fund to be placed to the credit of the highway fund of the State.

SEC. 10. The commission and the Secretary of State shall have authority to employ such clerks and other aid as may be necessary for their respective departments to carry out the provisions of this act, and to fix their compensation subject to the approval of the Governor and Council of State, and said expenses and compensation of additional clerks or other aid shall be paid out of the moneys collected under this act.

Authority to
employ clerks.

SEC. 11. Every officer, agent or employee of any corporation and every other person who willfully violates or fails to comply with or who procures, aids or abets the violation of any provision of this act, or who fails to obey, observe or comply with any order, decision, rule or regulation, direction or requirement of the commission or any part or provision thereof, or who operates any motor vehicle for the transportation of persons or property for compensation while under the influence of intoxicating liquors or drugs, or in such a reckless manner or at such rate of speed as would endanger the safety of passengers or any other person along such highway, shall be guilty of a misdemeanor and punishable by fine of not less than fifty dollars nor more than five hundred dollars, or imprisonment, in the discretion of the court, or both fine and imprisonment in the discretion of the court.

Violation misde-
meanor; penalty.

SEC. 12. That there shall be posted and kept posted therein on the inside of the front of each motor vehicle operated by any carrier the photograph and name of the driver and the schedule of time and fares.

Posted name of
driver, schedule
and fares.

SEC. 13. No county, city or town shall impose any tax upon any motor vehicle carrier licensed under the provisions of this act, except ad valorem tax upon the property of the said motor vehicle carrier at the principal office of the said carrier along said route over which he operates.

No municipal tax.

SEC. 14. If any section, subsection, sentence, clause or phrase of this act is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this act.

Unconstitutional-
ity does not
affect validity.

SEC. 15. All acts or parts of acts inconsistent herewith are hereby repealed to the extent of said inconsistency, but nothing herein contained shall be construed to relieve any motor vehicle carrier as herein defined from any regulation otherwise imposed by law or lawful authority.

Conflicting laws
repealed.

SEC. 16. This act shall be in full force and effect thirty days after its ratification.

Ratified this 20th day of February, A.D. 1925.

CHAPTER 51

AN ACT AUTHORIZING THE TRANSFER OF CERTAIN OF THE DANGEROUS INSANE FROM THE STATE HOSPITALS TO THE VETERANS BUREAU OR OTHER DEPARTMENTS OF THE UNITED STATES GOVERNMENT.

The General Assembly of North Carolina do enact:

SECTION 1. The directors and superintendents of the State Hospital at Raleigh and the State Hospital at Goldsboro are hereby authorized, empowered and directed to transfer and deliver to the United States Veterans Bureau or other appropriate department or bureau of the United States Government or to the representatives or agents of such Veterans Bureau or other department or bureau of said government, all insane inmates or prisoners, being soldiers or sailors who have served at any time in any branch of the military or naval forces of the United States, who are now in or may hereafter be committed to said hospitals. And said directors and superintendents shall take from such Veterans Bureau or other department or bureau of said government, or its duly accredited representatives or agents, receipts of acknowledgments showing the delivery of such inmates or prisoners so transferred to the United States Government for the purpose of treatment under the laws and regulations of said government with respect to insane persons who have served in the military or naval forces of the United States.

SEC. 2. That the directors and superintendents of the State Hospital at Raleigh and the State Hospital at Goldsboro are hereby authorized, empowered and directed to transfer from the wards in said hospitals set apart for the dangerous insane to the general wards any of the inmates or prisoners therein who, in the judgment of said directors and superintendents, have reached such a state of improvement in their mental condition as to justify such transfer.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 24th day of February, A.D. 1925.

CHAPTER 52

AN ACT TO AMEND SECTION 7667 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand six hundred and sixty-seven of the Consolidated Statutes be and the same is hereby

Transfer insane prisoners who were soldiers and sailors.

Receipts.

Directors authorized transfer improved inmates.

Amendment, 5 copies Supreme Court reports to be given University.

amended by inserting the words "five copies," in line eleven, after the word "University."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this 24th day of February, A.D. 1925.

CHAPTER 53

AN ACT RELATING TO THE DUTIES OF LOCAL REGISTRARS OF VITAL STATISTICS

The General Assembly of North Carolina do enact:

SECTION 1. Each local registrar of vital statistics serving in any county or municipality of North Carolina in which there is employed a whole-time county or municipal health officer shall, on or before the fifth day of each month, deliver by mail or in person to the health officer of his respective county or municipality such data from birth and death certificates filed with such local registrar during the preceding calendar month as may be needed in the proper execution of the duties of the said whole-time county or municipal health officer, and as authorized by the State Registrar of Vital Statistics.

Registrars to supply necessary data to health officers.

SEC. 2. All forms necessary for the use of local registrars in complying with this act shall be supplied, without charge, by the State Registrar of Vital Statistics.

Forms to be supplied by State Registrar of Vital Statistics.

SEC. 3. Any local registrar who shall fail, neglect, or refuse to perform the duties required by this act shall be guilty of a misdemeanor, and upon conviction shall be fined not exceeding fifty dollars (\$50.00).

SEC. 4. This act shall be in effect from and after its ratification.

Ratified this the 24th day of February, A.D. 1925.

CHAPTER 54

AN ACT TO AMEND SECTION 6802 OF THE CONSOLIDATED STATUTES, PERMITTING THE ADJUTANT GENERAL TO BE A MEMBER OF THE ACTIVE NATIONAL GUARD OR NAVAL MILITIA.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand eight hundred and two, volume two, of the Consolidated Statutes, be amended by striking

Amendment.

out, in lines three, four and five of said section, the words "but while holding such office the Adjutant General shall not be a member of the active National Guard or Naval Militia," and by inserting in lieu thereof the following: "who while holding such office may be a member of the active National Guard or Naval Militia."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 24th day of February, A.D. 1925.

CHAPTER 55

AN ACT TO AMEND SECTION 4663 OF THE CONSOLIDATED STATUTES RELATING TO EXECUTIONS.

The General Assembly of North Carolina do enact:

Amendment. SECTION 1. That section four thousand six hundred and sixty-three of the Consolidated Statutes of North Carolina (Acts of one thousand nine hundred and nine, chapter four hundred and forty-three, section six) be amended by striking out said section entirely and substituting the following section in its place:

In case of appeal. 4363. In case of an appeal, should the Supreme Court find no error in the trial, or should the stay of execution granted by any competent judicial tribunal or proceeding, or reprieve by the Governor, have expired or terminated, such condemned person, convict or felon shall be executed, in the manner heretofore provided in this article, upon the third Friday after the filing of the opinion or order of the Supreme Court or other competent judicial tribunal as aforesaid, or, in case of a reprieve by the Governor, such condemned person, convict or felon shall be executed in the manner heretofore provided in this article upon the third Friday after the expiration or termination of such reprieve; and it shall be the duty of the clerk of the Supreme Court, and of any other competent tribunal, as aforesaid, or the clerk thereof, to notify the warden of the penitentiary of the date of the filing of the opinion or order of such court or other judicial tribunal, and in case of a reprieve by the Governor, it shall be the duty of the Governor to give notice to the warden of the State Penitentiary of the date of the expiration of such reprieve.

Conflicting laws repealed. SEC. 2. That all laws and clauses of laws in conflict with this act shall be repealed.

SEC. 3. This act shall be in force from and after the date of its ratification.

Ratified this the 24th day of February, A.D. 1925.

CHAPTER 56

AN ACT TO PERMIT THE COMMISSIONER OF REVENUE TO
REFUND PEDDLER'S LICENSE TAX COLLECTED OF
SELLERS OF FARM AND DAIRY PRODUCTS.

Whereas, in the administration of section forty-five of the Revenue Act of one thousand nine hundred and twenty-three, chapter four of the Public Laws thereof, as interpreted by the Supreme Court of North Carolina, a peddler's license tax was collected of sellers of farm and dairy products to merchants; and

Whereas, it was not the intention of the framers of law to interfere with or restrict the buying and selling of farm and dairy products by the imposition of a tax; and

Whereas, prior to the decision of the Supreme Court, the Commissioner of Revenue had not collected this tax: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Commissioner of Revenue shall investigate particular cases brought to his attention and if and after such investigation he finds that the particular license tax has been collected of sellers of farm and dairy products to merchants, he is authorized and empowered upon such finding to refund the tax so collected to the individuals from whom it was collected.

Preamble.

Investigation by
Commissioner of
Revenue.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 24th day of February, A.D. 1925.

CHAPTER 57

AN ACT TO REPEAL RESOLUTION NUMBER 9, PUBLIC ACTS,
EXTRA SESSION, 1924, RELATING TO PROVIDING SEATS
IN THE GALLERIES OF THE HOUSE AND SENATE FOR
THE GOVERNOR AND HIS FAMILY.

The General Assembly of North Carolina do enact:

SECTION 1. That resolution number nine, Public Acts, extra session, one thousand nine hundred and twenty-four, be and the same is hereby repealed.

Resolution
repealed.

SEC. 2. That the Superintendent of Public Buildings and Grounds is hereby directed to remove any and all notices, barriers, or other evidences indicating that certain seats in the gal-

Removal of
notices indicative
of special seats
in galleries of
House and
Senate.

leries of the House and Senate have been set aside in compliance with the resolution hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 24th day of February, A.D. 1925.

CHAPTER 58

AN ACT TO DEFINE AND REGULATE GROUP LIFE INSURANCE.

The General Assembly of North Carolina do enact:

Definition of
group life
insurance.

SECTION 1. *Definition of group life insurance.* Group life insurance is hereby declared to be that form of life insurance covering not less than fifty employees with or without medical examination, written under a policy issued to the employer, the premium on which is to be paid by the employer or by the employer and employees jointly, and insuring only all of his employees, or all of any class or classes thereof determined by conditions pertaining to the employment, for amounts of insurance based upon some plan which will preclude individual selection, for the benefit of persons other than the employer: *Provided, however,* that when the premium is to be paid by the employer and employees jointly and the benefits of the policy are offered to all eligible employees, not less than seventy-five per centum of such employees may be so insured.

Standard provisions for
policies of group
life insurance.

Copy of form.

SEC. 2. *Standard provisions for policies of group life insurance.* No policy of group life insurance shall be issued or delivered in this State unless and until a copy of the form thereof has been filed with the Insurance Commissioner and formally approved by him; nor shall such policy be so issued or delivered unless it contains in substance the following provisions:

Incontestable
after two years.

(a) A provision that the policy shall be incontestable after two years from its date of issue, except for nonpayment of premium and except for violation of the conditions of the policy relating to military or naval service in time of war.

Contract between
parties.

(b) A provision that the policy, the application of the employer and the individual applicants, if any, of the employees insured, shall constitute the entire contract between the parties, and that all statements made by the employer or by the individual employees shall, in the absence of fraud, be deemed representations and not warranties, and that no such statement shall be used in defense to a claim under the policy, unless it is contained in a written application.

(c) A provision for the equitable adjustment of the premiums or the amount of insurance payable in the event of a misstatement in the age of the employee.

Adjustment of premiums.

(d) A provision that the company will issue to the employer for delivery to the employees, whose life is insured under such policy, an individual certificate setting forth a statement as to the insurance protection to which he is entitled, to whom payable, together with provision to the effect that in case of the termination of the employment for any reason whatsoever the employee shall be entitled to have issued to him by the company, without evidence of insurability, and upon application made to the company within thirty-one days after such termination, and upon the payment of the premium applicable to the class of risk to which he belongs and to the form and amount of the policy at his then attained age, a policy of life insurance in any one of the forms customarily issued by the company, except term insurance, in an amount equal to the amount of his protection under such group insurance policy at the time of such termination.

Insurance protection for employees.

(e) A provision that to the group or class thereof originally insured shall be added from time to time all new employees of the employer eligible to insurance in such group or class except as provided in this chapter it shall be unlawful to make a contract of life insurance covering a group in this State.

New employees.

Policies of group life insurance, when issued in this State by any company not organized under the laws of this State, may contain, when issued, any provision required by the law of the state or territory, or district of the United States under which the company is organized; and policies issued in other states or countries by companies organized in this State, may contain any provision required by the laws of the State, territory, district or county in which the same are issued, anything in this section to the contrary notwithstanding. Any such policy may be issued or delivered in this State which in the opinion of the Insurance Commissioner contains provisions on any one or more of the several foregoing requirements more favorable to the employer or to the employee than hereinbefore required.

In case company not organized under laws of this State.

Companies organized in this State.

SEC. 3. *Voting power under policies of group life insurance.* In every group policy issued by a domestic life insurance company, the employer shall be deemed to be the policyholder for all purposes within the meaning of this chapter, and, if entitled to vote at meetings of the company, shall be entitled to one vote thereat.

Voting power under policies of group life insurance.

SEC. 4. *Exemption from execution.* No policy of group insurance, nor the proceeds thereof, when paid to any employee or employees thereunder, shall be liable to attachment, garnishment,

Exemption from execution.

or other process, or to be seized, taken, appropriated or applied by any legal or equitable process or operation of law, to pay any debt or liability of such employee, or his beneficiary, or any other person who may have a right thereunder, either before or after payment; nor shall the proceeds thereof, when not made payable to a named beneficiary, constitute a part of the estate of the employee for the payment of his debts.

Conflicting laws
repealed.

SEC. 5. All laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 6. This act shall be in force from and after its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 59

AN ACT AUTHORIZING THE SALE OF LIFE ESTATES IN THE CAPITAL STOCK OF FOREIGN CORPORATIONS.

The General Assembly of North Carolina do enact:

Sale of shares
by order.

SECTION 1. That the shares of the capital stock of a foreign corporation, in which any person owns a life estate, may be sold by an order in a special proceeding, unless prohibited by the instrument under which such title was acquired.

Persons in esse.

SEC. 2. All persons *in esse* who are interested in the property aforesaid shall be made parties to the proceedings. Whenever it appears from the petition, or otherwise, that among those interested are persons not in being, or who, because of some contingency, cannot be presently ascertained, such persons shall be made parties defendant by publication of notice of the proceeding, according to the usual practice, and a guardian *ad litem* shall be appointed for them, and he shall file answer, as provided by sections four hundred and fifty-two and four hundred and fifty-three of the Consolidated Statutes of North Carolina.

Guardian
ad litem.

Clerk of court
given authority.

SEC. 3. The clerk of the Superior Court shall have power to make, from time to time, appropriate orders for the sale of said shares of stock, and for handling, securing and investing the net proceeds of sale.

Additional
authority.

SEC. 4. In lieu of the payment to the life tenant of the income and profits on the net proceeds of sale, the clerk may order the present cash value of the life tenant's share, ascertained as by law provided, to be paid to the life tenant absolutely, out of said proceeds, and order the balance thereof to be invested and kept invested for the remaindermen, or paid over to a trustee appointed for the purpose, after the trustee shall have qualified by filing with the clerk an undertaking, to be approved by him, pay-

able to the State of North Carolina, for the benefit of the remaindemen, in a sum double the amount of the balance of the net proceeds aforesaid, and conditioned for the prompt forthcoming and payment of the principal and interest or income thereof, and the faithful performance of duty and compliance with the orders of court relating thereto.

SEC. 5. The orders aforesaid shall be approved by the judge of the Superior Court residing in or holding the courts of the district, where such approval is now required by law.

Orders to be approved by Judge Superior Court.

SEC. 6. This act shall be in force from and after ratification. Ratified this 26th day of February, A.D. 1925.

CHAPTER 60

AN ACT TO AMEND CHAPTER 412 OF THE PUBLIC LAWS OF 1903, BEING ENTITLED "AN ACT FOR THE BETTERMENT OF THE PUBLIC ROADS OF WILSON COUNTY," AND TO AMEND CHAPTER 54 OF THE PUBLIC-LOCAL LAWS, EXTRA SESSION, 1921, AS AMENDED BY CHAPTER 84 OF THE PUBLIC-LOCAL LAWS, EXTRA SESSION 1924, AND TO ESTABLISH A HIGHWAY COMMISSION IN WILSON COUNTY, WHICH SHALL HAVE CHARGE OF THE CONSTRUCTION, IMPROVEMENT AND MAINTENANCE OF THE PUBLIC ROADS OF SAID COUNTY, OTHER THAN THE PUBLIC ROADS AND BRIDGES IN TOISNOT TOWNSHIP, WILSON COUNTY, AND THE STATE HIGHWAY SYSTEM IN WILSON COUNTY, AND FOR OTHER ALLIED AND RELATING PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter four hundred and twelve of the Public Laws of one thousand nine hundred and three entitled "An act for the betterment of the public roads of Wilson County," be and the same is hereby amended by adding the following sections thereto:

Amendments.

Sec. 18. From and after the first Monday in May, one thousand nine hundred and twenty-five, the construction, improvement and maintenance of all the public roads and bridges of Wilson County, other than the public roads and bridges of Toisnot Township and the State highway system in Wilson County, shall be under the general charge and supervision of a highway commission, to be known as "The Highway Commission of Wilson County," which said highway commission is to be established as hereinafter provided for, and all funds in the hands of the board of county commissioners or the financial

"The Highway Commission of Wilson County."

agent or treasurer of Wilson County, whether derived from taxes annually levied or the sale of any bonds belonging to the road funds of Wilson County, pursuant to chapter fifty-four (54) of the Public-Local Laws, extra session, one thousand nine hundred and twenty-one, as amended by chapter eighty-four (84) of the Public-Local Laws, extra session, one thousand nine hundred and twenty-four, except such funds as under chapter five hundred and thirty-seven of the Public-Local Laws of one thousand nine hundred and eleven belong to the Toisnot Township road district, shall be at the disposal and use of the said highway commission, and shall be by them used for the construction, improvement and maintenance of the public roads and bridges of Wilson County or that portion thereof which under the terms of this act and of the general laws are to be constructed, improved and maintained by the said highway commission.

Appointment
highway
commission.

Sec. 19. The said highway commission shall be appointed as is provided for by chapter fifty-four of the Public-Local Laws of the extra session of one thousand nine hundred and twenty-one, as amended by chapter eighty-four of the Public-Local Laws of the extra session of one thousand nine hundred and twenty-four: *Provided*, if chapter fifty-four of the Public-Local Laws of the extra session of one thousand nine hundred and twenty-one as amended by chapter eighty-four of the Public-Local Laws of one thousand nine hundred and twenty-four shall not be in force and effect either because no election has been held as therein provided for or because upon an election held a majority of the votes therein cast were "against highway improvement bonds," as therein provided for, by the first Monday in April, one thousand nine hundred and twenty-five, then and in such event or events, the board of commissioners of Wilson County shall proceed to select electors, who shall choose the highway commission as provided for by chapter fifty-four of the Public-Local Laws of one thousand nine hundred and twenty-one, as amended by chapter eighty-four of the Public-Local Laws of one thousand nine hundred and twenty-four, and the highway commission so chosen shall be and the same is hereby declared to be the highway commission of Wilson County, and such highway commission is hereby declared to be a body corporate, with power to have a common seal; to sue and be sued; to exercise the powers and do and perform all the acts and things authorized by this act or authorized to be done by the board of commissioners of Wilson County by the general law in the construction, improvement and maintenance of the public roads and bridges of Wilson County outside of Toisnot Township.

Proviso: in case
no election.

Power of body.

Sec. 20. In addition to the authority vested in the highway commission herein created, it shall also have the authority to

build and construct such public roads, highways, thoroughfares and bridges in Wilson County, as is contemplated and provided for from an issue of bonds provided for in chapter fifty-four of the Public-Local Laws, extra session, one thousand nine hundred and twenty-one, as amended by chapter eighty-four of the Public-Local Laws of the extra session of one thousand nine hundred and twenty-four.

Additional power
commission.

Sec. 21. On or before the first day of June, in each year hereafter, the said highway commission shall prepare and present to the board of county commissioners a budget and estimate of the money which will be required by the said commission for the next ensuing year, other than the money which may be required under chapter fifty-four of the Public-Local Laws, extra session, one thousand nine hundred and twenty-one, as amended by chapter eighty-four of the Public-Local Laws, extra session, one thousand nine hundred and twenty-four, whereupon, the board of commissioners of Wilson County and the said highway commission shall go over the said budget and when the same shall be approved by the board of commissioners of Wilson County, and in the event of any disagreement the decision of the board of commissioners shall be final and conclusive; the board of commissioners of Wilson County are directed, authorized and empowered to levy annually a sufficient tax to raise the necessary funds provided for in said budget: *Provided*, the rate levied shall never exceed the rate authorized by chapter four hundred and twelve of the Public-Local Laws of one thousand nine hundred and three.

Budget to be
presented.

Special tax.

Proviso: rate
levied.

Sec. 22. All teams, wagons, road-building machinery and other tools and implements of every kind and character now owned and used by the board of commissioners of Wilson County in the construction, maintenance and improvement of the roads, highways, and bridges of Wilson County, shall on the first Monday of May, one thousand nine hundred and twenty-five, be turned over to the highway commission herein created, which shall take, receive and hold the same and use it in the construction, maintenance and improvement of the public roads in Wilson County. All convicts by law authorized to be worked upon the public roads of Wilson County shall be under the exclusive control and management and shall be worked by the highway commission hereby created.

Transfer of
teams, wagons,
etc.

Control of
convicts.

Sec. 23. The said highway commission, in addition to the duties, powers and authority conferred upon it by this act, shall have all the duties, powers and authority conferred upon it by chapter fifty-four of the Public-Local Laws, extra session, one thousand nine hundred and twenty-one, as amended by chapter eighty-four of the Public-Local Laws, extra session, one thousand

Duties highway
commission.

nine hundred and twenty-four, the true intent and purpose of this act being to create a highway commission of Wilson County which shall have all the powers, duties and authority now exercised by the board of county commissioners of Wilson County in the construction, improvement and maintenance of the public roads and bridges of said county, either under a general or special law, and which shall also have all the duties, powers and authority conferred by chapter fifty-four of the Public-Local Laws, extra session, one thousand nine hundred and twenty-one, as amended by chapter eighty-four of the Public-Local Laws of the extra session of one thousand nine hundred and twenty-four.

Terms of office.

Sec. 24. The terms of office of the said highway commissioners shall be four (4) years each. At the first election or appointment, two of said highway commissioners shall be elected for two (2) years, and three (3) for four years; all vacancies occurring by resignation or expiration of term of office shall be filled by election or appointment by the board of county commissioners of Wilson County.

Compensation chairman.

Sec. 25. The chairman of the said highway commission shall receive as full compensation for his services the sum of five hundred dollars (\$500.00) annually, and the other members of the said highway commission shall each receive as full compensation for his services the sum of two hundred dollars (\$200.00) annually.

Chapters reënacted.

Sec. 26. Except as herein repealed, amended or modified, chapter four hundred and twelve of the Public-Local Laws of one thousand nine hundred and three and chapter fifty-four of the Public-Local Laws, extra session, one thousand nine hundred and twenty-one, as amended by Chapter eighty-four of the Public-Local Laws, extra session, one thousand nine hundred and twenty-four, are hereby reënacted.

SEC. 2. This act shall be in force from and after the date of its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 61

AN ACT TO AMEND SECTIONS 4309, 4310, 6136, OF THE CONSOLIDATED STATUTES, RELATIVE TO FOREST FIRES.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section four thousand three hundred and nine of volume one of the Consolidated Statutes be amended by striking out all of said section between the words "than," in line

seven, and down to the word "This," in line eight of said section, and inserting in lieu thereof the following: "Fifty dollars nor more than five hundred dollars, or imprisoned for a period of not less than sixty days nor more than four months for the first offense, and for a second or any subsequent similar offense shall be imprisoned not less than four months nor more than one year."

That said section be further amended by striking out the word "twenty," in line fourteen, and inserting in lieu thereof the word "fifty."

Further
amendment.

SEC. 2. That section four thousand three hundred and ten of volume one of the Consolidated Statutes be amended by adding after the word "Cherokee," in the last line thereof, the words "Transylvania, Swain, Graham."

Amendment.

SEC. 3. That there shall be added at the end of article five, chapter one hundred and one of volume two of the Consolidated Statutes, an additional paragraph, which shall read as follows:

Addition.

It shall be the duty of all district, county, township wardens, and all deputy wardens provided for in this chapter to distribute in all of the public schools and high schools of the county in which they are serving as such fire wardens all such tracts, books, periodicals and other literature that may, from time to time, be sent out to such wardens by the State and Federal forestry agencies touching or dealing with forest fires and forest preservation.

Duty of wardens.

It shall be the duty of the various wardens herein mentioned under the direction of the State Forester, and the duty of the teachers of the various schools, both public and high schools, to keep posted at some conspicuous place in the various classrooms of the school buildings such appropriate bulletins and posters as may be sent out from the forestry agencies herein named for that purpose and keep the same constantly before their pupils; and said teachers and wardens shall prepare lectures or talks to be made to the pupils of the various schools on the subject of forest fires, their origin and their destructive effect on the plant life and tree life of the forests of the State, and shall be prepared to give practical instruction to their pupils from time to time and as often as they shall find it possible so to do.

Posting of
bulletins.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this 26th day of February, A.D. 1925.

CHAPTER 62

AN ACT TO CREATE A STATE SINKING FUND COMMISSION, AND TO PROVIDE THE DUTIES THEREOF, AND TO PROVIDE PENALTIES, AND TO REPEAL OR AMEND CERTAIN SECTIONS OF CHAPTER 188, PUBLIC LAWS OF 1923.

The General Assembly of North Carolina do enact:

"The Sinking Fund Commission Act."

SECTION 1. That this act shall be known as "The Sinking Fund Commission Act."

Sinking Fund Commission created.

SEC. 2. That a State Sinking Fund Commission is hereby created, the members of which shall be the Governor, State Treasurer and Auditor, who shall serve without additional compensation. It shall be the duty of the commission to see that the provisions of all sinking fund laws are complied with and to provide for the custody, investment and application of all sinking funds. The commission and its members may call upon the Attorney-General for legal advice as to their duties, powers and responsibilities hereunder.

Adoption of rules.

SEC. 3. The commission shall adopt rules for its organization and government and the conduct of its affairs. Its chairman shall be the Governor and its secretary the Auditor. All clerks and employees in the office of the Governor, Auditor and Treasurer may be called upon to assist the commission.

State Treasurer ex officio treasurer of commission.

SEC. 4. The State Treasurer shall be ex officio treasurer of the commission and the custodian of the sinking fund and the investments thereof. He and the sureties upon his official bond as State Treasurer shall be liable for any breach of faithful performance of his duties under this act as well as his duties as State Treasurer, and his official bond shall be made to comply with this requirement.

Investment of moneys in sinking fund.

SEC. 5. That moneys in the sinking funds herein shall not be loaned to any department of the State, but shall be invested by the commission in:

- (a) Bonds of the United States;
- (b) Bonds or notes of the State of North Carolina;
- (c) Bonds of any other state whose full faith and credit are pledged to the payment of the principal and interest thereof;
- (d) Bonds of any county in North Carolina having a population of fifteen thousand or more, any city or town in North Carolina having a population of four thousand or more, and any school district in North Carolina having a population of two thousand five hundred or more, provided such bonds are general obligations of the subdivision or municipality issuing the same and provided that there is no limitation of the rate of taxation

for the payment of principal and interest of the bonds; such population of counties, cities and towns shall be determined by the last preceding Federal census, but in the case of school districts shall be determined by the commission.

SEC. 6. That no such securities shall be purchased at more than the market price thereof, nor sold at less than the market price thereof. No securities shall be purchased except bonds of the United States or bonds or notes of the State of North Carolina unless the vendor shall deliver with the securities the opinion of an attorney believed by the commission to be competent and to be recognized by investment dealers as an authority upon the law of public securities, to the effect that the securities purchased are valid obligations and are securities which the commission is authorized to purchase, it being the intention of this requirement to assure the commission not only that such securities are valid and eligible for purchase under this act but that the same shall not be unsalable by the commission because of doubts as to the validity thereof. The commission is empowered to appoint one or more of its members for the purpose of making purchases and sale of securities.

Price of securities.

SEC. 7. That the interest and revenues received upon securities held for any sinking fund and any profit made on the resale thereof shall become and be a part of such sinking fund. Bonds and notes of the State of North Carolina purchased for any sinking fund shall not be canceled before maturity, but shall be kept alive, and the interest and principal thereof shall be paid into the sinking fund for which the same are held.

Interest and revenues to be part of sinking fund.

SEC. 8. That where practicable securities purchased for sinking funds shall be registered as to the principal thereof in the name of "The State of North Carolina for the sinking fund for" (here briefly identify the sinking fund) and may be released from such registration by the signature of the State Treasurer, but the treasurer shall not make such release unless and until the securities to be so released shall have been sold by the commission or until the commission shall have ordered such release. The treasurer shall rent a safety deposit box or boxes in some responsible bank in Raleigh in which he may keep all securities purchased for sinking funds and in which it shall be his duty to keep all such securities not registered as to the principal thereof.

Registering of securities.

SEC. 9. The necessary expense of the commission for the rental of a safety deposit box, publication of advertisements, postage, insurance upon securities in transit, etc., not exceeding one-twentieth of one per cent of the amount in all sinking funds at the end of any fiscal year, shall be a charge upon the general fund.

Expense of commission.

Report of commis-
sion to General
Assembly.

SEC. 10. That the commission shall make a report in writing to the General Assembly not later than the tenth day of each regular and extraordinary session thereof, stating the nature and amount of all receipts and disbursements of each sinking fund since the last preceding report, and the amount contained in each fund, and giving an itemized statement of all investments of each fund as to name of security, purpose of issuance, date of maturity and interest rate, which report shall be spread upon the journals of the Senate and House of Representatives.

Misapplication
funds.

SEC. 11. That if any member of the commission shall embezzle or otherwise willfully and corruptly use or misapply any funds or securities in any sinking fund for any purpose other than that for which the same are held, such member shall be guilty of a felony, and shall be fined not more than ten thousand dollars, or imprisoned in the State's Prison not more than twenty years, or both, at the discretion of the court.

False entries
misdemeanor:
penalty.

SEC. 12. That if the secretary or treasurer of the commission shall wittingly or falsely make, or cause to be made, any false entry or charge in any book kept by him as such officer, or shall wittingly or falsely form, or cause to be formed, any statement of the condition of any sinking fund, or any statement required by this act to be made, with intent in any of said instances to defraud the State, or any person or persons, such secretary or treasurer, as the case may be, shall be guilty of a misdemeanor and fined at the discretion of the court not exceeding three thousand dollars, and imprisoned for not exceeding three years.

Misdemeanor
and penalty.

SEC. 13. That if any member of the commission shall have any pecuniary interest, either directly or indirectly, proximately or remotely, in any securities purchased or sold by the commission, or shall act as agent for any investor or dealer for any securities to be purchased or sold by the commission, or shall receive directly or indirectly any gift, emolument, reward, or promise of reward for his influence in recommending or procuring any such purchase or sale, he shall forthwith be removed from his position, and shall upon conviction be guilty of a misdemeanor, and fined not less than fifty dollars nor more than five hundred dollars, and be imprisoned, in the discretion of the court.

Amendment.

SEC. 14. That section one (1) of said chapter one hundred and eighty-eight (188) be and is hereby amended by striking out the words "calendar year," in line nine of the printed volume thereof, and inserting in lieu thereof the words "fiscal year ending June thirtieth, nineteen hundred and twenty-four."

Amendment.

SEC. 15. That section two (2) of said chapter one hundred eighty-eight (188) be and is hereby amended by striking out the word "year," in line six of the printed volume thereof, and

inserting in lieu thereof the words "fiscal year ending June thirtieth, nineteen hundred and twenty-four."

SEC. 16. That section three (3) of said chapter one hundred and eighty-eight (188) be and is hereby amended by striking out the word "year," in line six of the printed volume thereof, and inserting in lieu thereof the words "fiscal year ending June thirtieth, nineteen hundred and twenty-four."

SEC. 17. That sections five (5), six (6), seven (7), and eight (8) of chapter one hundred and eighty-eight (188), Public Laws of one thousand nine hundred and twenty-three (1923), entitled, "An act to create and maintain certain sinking funds for State bonds," be and the same are hereby repealed, since the said sections relate to matters of detail in the conduct of sinking fund affairs, and since all necessary matters of such detail are herein set forth.

SEC. 18. That when the funds or securities in any sinking fund shall be found by the sinking fund commission to be sufficient with interest accretions reasonably to be expected for the retirement at maturity of all bonds for which such sinking fund is held, and when the commission shall file a statement of such finding in the office of the Auditor and in the office of the State Treasurer, further payments into such sinking fund shall be suspended and shall not again be made unless such fund should thereafter become insufficient for any reason.

Suspension payments into sinking fund.

SEC. 19. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 63

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES PRESCRIBING THE TIME FOR HOLDING THE COURTS OF THE EIGHTEENTH JUDICIAL DISTRICT IN SO FAR AS THE SAME RELATES TO TRANSYLVANIA COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be and the same is hereby amended as follows: Strike out all of said section relating to Transylvania County and insert in lieu thereof the following:

Amendment.

"Transylvania—Fifth Monday before the first Monday in March to continue for one week for criminal cases only; fifth Monday after the first Monday in March to continue for two weeks; sixth Monday before the first Monday in September to continue

Transylvania County Court.

for two weeks for civil business only; thirteenth Monday after the first Monday in September to continue for two weeks.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 26th day of February, A.D. 1925.

CHAPTER 64

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SO AS TO MAKE THE JANUARY TERM OF BLADEN SUPERIOR COURT FOR THE TRIAL OF CIVIL CASES ONLY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out after the word "Bladen," on page six hundred and thirty-six, in lines six and seven on said page, the words "and criminal cases where defendants are in jail."

Amendment mak-
ing January term
of court for trial
of civil cases only.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 65

AN ACT TO AMEND SECTION 1443 OF VOLUME III OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND INDEX, RELATING TO TERMS OF COURT FOR YADKIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of volume three of the Consolidated Statutes of North Carolina and Index be and the same is hereby amended as follows: Strike out all of the paragraph of said section relating to the courts of Yadkin County and insert in lieu thereof the following:

Amendment fixing
terms of court of
Yadkin County.

Yadkin—First Monday before the first Monday in March; second Monday before the first Monday in September, each for the trial of criminal cases only; tenth Monday after the first Monday

in March; fourteenth Monday after the first Monday in September, the last two terms each to continue for two weeks for the trial of civil cases only."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 26th day of February, A.D. 1925.

CHAPTER 66

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATIVE TO TERMS OF COURT IN VANCE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section fourteen hundred and forty-three of the Consolidated Statutes be amended as follows: By striking out, on page six hundred and thirty-one, all of paragraph referring to Vance County, and inserting in lieu thereof the following:

Amendment.

"Vance—Eighth Monday before the first Monday in March for criminal cases only; first Monday in March for criminal cases only; sixteenth Monday after the first Monday in March for civil cases only; fourth Monday after the first Monday in September for criminal cases only; fifth Monday after first Monday in September for civil cases only, each to continue one week."

Fixing terms of
court.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 26th day of February, A.D. 1925.

CHAPTER 67

AN ACT TO AMEND SECTION 2650 OF THE CONSOLIDATED STATUTES SO AS TO MAKE THE GENERAL MUNICIPAL ELECTION LAWS APPLICABLE TO THE TOWN OF DUNN, HARNETT COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand six hundred and fifty of the Consolidated Statutes of North Carolina be and the same

Amendment, gen-
eral election
law to apply to
town of Dunn.

is hereby amended by adding at the end of said section the following: "*Provided further*, that the provisions of this section shall apply to the town of Dunn, in Harnett County."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 68

AN ACT MAKING IT UNLAWFUL FOR CLERKS OF THE SUPERIOR COURT, NOTARIES PUBLIC AND MAGISTRATES TO CHARGE CONFEDERATE PENSIONERS FOR TAKING ACKNOWLEDGMENTS IN CONNECTION WITH SAID PENSIONS.

The General Assembly of North Carolina do enact:

Unlawful charge Confederate pensioners, etc., for acknowledgments in connection with pension papers.

SECTION 1. That from and after the ratification of this act it shall be unlawful for any clerk of the Superior Court, notary public or any magistrate to charge any Confederate pensioner or the widow of such Confederate pensioner receiving a pension from the State of North Carolina for taking acknowledgments in connection with pension papers.

Violation misdemeanor; penalty.

SEC. 2. Any person violating any of the provisions of this act shall be deemed guilty of a misdemeanor and upon conviction shall be fined not more than fifty dollars or imprisoned not more than thirty days.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 69

AN ACT TO AMEND SECTION 329, CHAPTER 136, PUBLIC LAWS OF 1923, SO AS TO PROHIBIT LOCAL DISTRIBUTING AGENCIES FOR STATE-ADOPTED TEXTBOOKS FROM DEDUCTING FROM THE SALE PRICE OF BOOKS PURCHASED A PENALTY FOR RETURN OF BOOKS.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section three hundred and twenty-nine, chapter one hundred and thirty-six, Public Laws of one thousand

nine hundred and twenty-three (section five thousand seven hundred and thirty-nine of the Consolidated Statutes, volume three) be and the same is hereby amended by adding the following words at the close of said section: "It shall be unlawful for any local distributing agency distributing State-adopted textbooks to charge or to make any deduction from the purchase price of such textbooks when returned by the purchaser without having been subjected to use or damage.

SEC. 2. Any person violating any of the provisions of this act shall be deemed guilty of a misdemeanor and upon conviction fined not less than fifty dollars or imprisoned more than thirty days.

Violation misdemeanor; penalty.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 70

AN ACT TO AMEND CHAPTER 106 OF THE CONSOLIDATED STATUTES, BEING THE INSURANCE LAWS OF THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section six thousand three hundred and two of the Consolidated Statutes as amended by section three by striking out, in line six, the words "five per cent of" and inserting in lieu thereof the words "fifty per centum of the regular commission allowed on," and by adding after the word "broker" in line seven the following: "it shall be unlawful for any salaried officer, manager, or other representative of any company, unless a bona-fide resident agent, to do or perform for or on behalf of his company any act which by the insurance laws of this State is required to be performed by a licensed resident agent. It shall be unlawful for the Insurance Commissioner to license as a resident agent any person unless he is fully satisfied that such a person is a bona fide resident of this State, and is not being licensed for the purpose of evading the resident agent's law.

Amendment.

SEC. 2. Amend section six thousand five hundred and eighteen of the Consolidated Statutes by striking out, in lines three and four, the following: "nor to similar societies which do not issue insurance certificates."

Second amendment.

Third
amendment.

SEC. 3. Amend section six thousand four hundred and thirty-five of the Consolidated Statutes by inserting before the word "There," in line one, the words "Upon request," and by inserting after the word "State," in line four, the words "upon request."

Fourth
amendment.

SEC. 4. Amend section six thousand four hundred and forty-one of the Consolidated Statutes by striking out all of said section after the word "when," in line ten, and adding the following: "There is stamped on the face of such policy the words 'coinsurance contract.' The rate for the insurance with and without the coinsurance clause shall be furnished the owner upon request."

Fifth
amendment.

SEC. 5. Amend section six thousand four hundred and thirty-six of the Consolidated Statutes by adding, in line seventeen after the words "or both," the following:

"(C-1) A company insuring against damage by windstorm, cyclones and tornadoes may print in the clause enumerating the perils insured against, the additional words, 'also any damage by windstorm, cyclones and tornadões, whether fire ensues or not,' and in the clause providing for apportionment of loss in case of other insurance, the words, 'whether by fire, windstorm, cyclones, tornadoes or all.' Such company may also print after the other conditions of the standard fire policy such provisions and conditions especially applicable to windstorms, cyclones, and tornadoes. The company may also make such change in the heading and preliminary statements of such combined policy form as may be necessary, all in such form as may be approved by the Insurance Commissioner."

Amendment
section.

SEC. 6. Amend section six thousand four hundred and thirty of the Consolidated Statutes by striking out, in line nine, the words, "five per centum of any premiums collected by him," and inserting in lieu thereof the words, "fifty per centum of the regular commissions allowed upon the issuance of such policies;" and by striking out the period after the word "State," in line fifteen, substituting therefor a comma, and adding the following: "that he is a broker in good faith and proposes to hold himself out as such."

Conflicting laws
repealed.

SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 8. This act shall be in force from and after its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 71

AN ACT RELATIVE TO STREETS IN INCORPORATED
CITIES AND TOWNS.

The General Assembly of North Carolina do enact:

SECTION 1. That any incorporated city or town in North Carolina where the State Highway Commission or governing body of any city, town or county has constructed a road or street, or any part of any road or street through such city or town in North Carolina, and the governing body of said city or town desires to increase the width of said road or street or either, or both sides of same, so as to make such road or street conform to such width as the said governing body of said city or town may determine, the governing body of such city or town may increase the width of such road or street, on either side of same, such number of feet as may be necessary and may be determined by the governing body of such city or town: *Provided, however,* that the expense and cost of such increase in width to such road or street shall be borne by the city or town through which such road or street may run and without any expense or obligation, in any way, to the State Highway Commission.

Increase in width
of road.

Proviso: costs.

SEC. 2. That whenever the governing body of any city or town in North Carolina deems it necessary to extend the width of any road or street in such city or town, and it becomes necessary for such governing body of such city or town to exercise the right of eminent domain, such governing body of such city or town shall have the power to exercise the right of eminent domain to the extent that the same is given such city or town, or governing body of such city or town, in the charter and amendments to the charter of such city or town or under the general law pertaining to such matters.

Right of eminent
domain.

SEC. 3. That nothing in this act shall authorize the governing body of any city or town to interfere with the rights and privileges of the State Highway Commission when such city or town undertakes to exercise any of the privileges in this act granted.

Not to interfere
with Highway
Commission.

SEC. 4. This act to be in force from and after its ratification, but shall not apply to the town of Whitakers.

Application
of act.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 72

AN ACT TO AMEND SECTION 2 OF CHAPTER 71 OF THE CONSOLIDATED STATUTES OF 1919, RELATING TO THE PAYMENT OF COMPENSATION TO THE CLERKS AND OTHER EMPLOYEES OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

SECTION 1. That a new section be added to article two of chapter seventy-one of the Consolidated Statutes of one thousand nine hundred and nineteen, to read as follows:

Additional
section.

"The principal clerks of the General Assembly and chief clerk appointed by Secretary of State in the enrolling office and chief engrossing clerks of the House and Senate shall be allowed the sum of seven dollars per day during the session of the General Assembly and the same mileage as members of the General Assembly. The secretary to the Speaker of the House of Representatives, the secretary to the Lieutenant Governor, the sergeant at arms, the assistants to the engrossing clerks, the assistant clerks to the principal clerks and the assistant sergeant at arms of the General Assembly, and the assistants appointed by the Secretary of State to supervise the enrollment of bills and resolutions, the reading clerks of the General Assembly, shall receive the sum of six dollars per day and the same mileage as members of the General Assembly, the clerks to all committees which by the rules of either House of the General Assembly are entitled to clerks shall each receive five dollars per day during the session of the General Assembly and the same mileage as members of the General Assembly. The chief page of the House of Representatives and of the Senate shall receive four dollars per day during the session of the General Assembly and mileage at the rate of five cents a mile from their homes to Raleigh and return. All other pages authorized by either of the two Houses shall receive two dollars and one-half per day during the session of the General Assembly and mileage at the rate of five cents a mile from their homes to Raleigh and return. All laborers of the first class authorized by law or the rules of either the House of Representatives or the Senate shall receive three dollars and one-half per day during the session of the General Assembly and all mileage at the rate of five cents per mile from their homes to Raleigh and return, and laborers of the second class the sum of three dollars per day and mileage at the rate of five cents per mile from their homes to Raleigh and return."

Compensation
officers and
clerks.

Compensation
clerks.

Conflicting laws
repealed; excep-
tion.

SEC. 2. All laws, clauses of laws, parts of laws, rules or regulations of either the House of Representatives or the Senate,

other than section three thousand eight hundred and fifty-five (3855) of the Consolidated Statutes, and chapter one hundred and thirty (130) of the Public Laws of nineteen hundred and twenty-three, in conflict with this act, are hereby repealed and declared null and void.

SEC. 3. This act shall apply to the herein enumerated clerks, assistant clerks, pages, laborers and other employees of the General Assembly from the beginning of the session of nineteen hundred and twenty-five.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this 26th day of February, A.D. 1925.

Application
of act.

CHAPTER 73

AN ACT TO AMEND CHAPTER 115 OF THE PUBLIC LAWS OF 1915, AS AMENDED BY CHAPTER 1079 OF THE PUBLIC LAWS OF 1917, RELATING TO CREDIT UNIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the title of "An act relating to the incorporation, maintenance and supervision of credit unions and co-operative associations" be changed to read: "An act relating to the incorporation, maintenance and supervision of savings and loan associations."

"An act relating
to the incorpora-
tion, maintenance
and supervision of
savings and loan
associations."

SEC. 2. That wherever the words "division of markets and rural coöperation" appear in chapters one hundred and fifteen (115) of the Public Laws of one thousand nine hundred and fifteen and chapter one thousand seventy-nine (1079) of the Public Laws of one thousand nine hundred and seventeen, they shall be changed to read, "the State Department of Agriculture."

Words changed.

SEC. 3. That wherever the word or words in the above acts contain the words "credit" and "union," with reference to a corporate name, "credit union," "credit unions," "coöperative associations and "credit unions" or "credit unions and coöperative association," they shall be stricken out and the following words substituted in lieu thereof: "savings and loan association," or "savings and loan associations," according to the singular or plural.

Words changed.

SEC. 4. That section fifty-two hundred and eight (5208), article seven (7), subchapter one hundred and eleven of the Consolidated Statutes of nineteen hundred and nineteen (1919), be stricken out and the following substituted in lieu thereof:

Chapter stricken
out.

Office Created. There shall be established in the State Department of Agriculture a superintendent of savings and loan

Substitute.

associations and such assistants as may be necessary, at salaries to be fixed by the State Board of Agriculture.

Words changed. SEC. 5. That the word "credits," at the end of line two of paragraph one, section fifty-two hundred and nine (5209), article seven (7), subchapter three (3), of the Consolidated Statutes of nineteen and nineteen, be stricken out and the following words substituted in lieu thereof, "and industrial credits."

Portion of paragraph stricken out. SEC. 6. That the portion of paragraph four (4), section fifty-two hundred and nine (5209), article seven (7), subchapter three (3), of the Consolidated Statutes of nineteen hundred and nineteen (1919), line five (5), after the words "at its proper address," shall be stricken out.

Words changed. SEC. 7. That the word "president," in the fifth line of section fifty-two thirty-eight (5238), article twelve (12), subchapter three (3) of the Consolidated Statutes of one thousand nine hundred and nineteen, be stricken out, and the words "as well as," of the same line, be changed to "and."

Insert. SEC. 8. That in section fifty-two forty, article twelve (12), subchapter three (3) of the Consolidated Statutes of one thousand nine hundred and nineteen, there shall be inserted, in the second line after the words "as provided in this article," the following: "or any other report required by the superintendent of savings and loan associations."

Clause stricken out. SEC. 9. That after the word "within," in line eleven (11), of section fifty-two forty-one, article twelve (12), subchapter three (3) of the Consolidated Statutes, the following clause shall be stricken out: "sixty days after the same shall have been mailed to the last address filed by such corporation in the division of markets and rural coöperation," and the following inserted in lieu thereof: "the time stipulated after the same shall have been delivered in person or shall have been mailed to the last address filed by such corporation in the office of the superintendent of savings and loan associations: *Provided*, that not more than thirty (30) days shall be allowed."

Section stricken out. SEC. 10. That section fifty-two eighteen (5218), article nine (9), subchapter three (3) of the Consolidated Statutes, shall be stricken out and the following substituted in lieu thereof: "If the by-laws so provide, a savings and loan association shall have power to borrow money from any source in addition to receiving deposits, but the aggregate amount of such indebtedness shall not at any one time exceed more than four (4) times the sum of its capital, surplus and reserve fund."

SEC. 11. That following section fifty-two eighteen (5218), article nine (9), subchapter three (3) of the Consolidated Statutes, a new section shall be inserted to read as follows:

Authority to execute contracts of guaranty in certain cases.

Local savings and loan associations may execute such contracts of guaranty as may be necessary to procure credit for its members: *Provided*, that the said contracts of guaranty shall not place on the said local savings and loan association a liability arising in any one year in excess of ten (10) per cent of the total credit under the said contracts of guaranty handled through that association in a particular year; and *provided further*, that all such contracts shall be approved by the superintendent of savings and loan associations and each such contract must bear his approval in writing before becoming effective. In assuming such liability the said savings and loan association may require of the individual members being served such security as the board of directors of each such savings and loan association may determine upon.

Insert.

SEC. 12. That in paragraph two (2) of section fifty-two nineteen (5219), article nine (9), subchapter three (3) of the Consolidated Statutes, there shall be inserted, in the second line after the words "credit unions," the words "building and loan associations."

Words changed.

SEC. 13. ~~That~~ paragraph three (3) of section fifty-two nineteen (5219), article nine (9), subchapter three (3) of the Consolidated Statutes, shall be stricken out and the following substituted in lieu thereof: "A savings and loan association shall keep on deposit at interest in banks incorporated under the laws of the State of North Carolina and national banks therein so much of the reserve fund and capital stock as shall equal five (5) per cent of the total liabilities."

Paragraph stricken out.

SEC. 14. That in paragraph four (4), section fifty-two nineteen (5219), article nine (9), subchapter three (3) of the Consolidated Statutes, there shall be inserted, in the second line before the words "credit union" at the end of the paragraph, the word "local," and there shall be inserted, at the end and as an addition to the paragraph, the following: "and not more than twenty-five (25) per cent of the capital stock and reserve fund of a local association may be invested in the stock of a central association."

Insert.

SEC. 15. That in line two (2) of section fifty-two twenty-four (5224), article nine (9), subchapter three (3) of the Consolidated Statutes, the words "four-fifths of the entire membership of a corporation" shall be stricken out and the following substituted in lieu thereof: "three-fourths of the members present and represented."

Words stricken out.

SEC. 16. That in line three (3) of section fifty-two twenty-five (5225), article nine (9), subchapter three (3) of the Con-

Words stricken
out.

solidated Statutes, the words "savings banks" shall be stricken out and the words "building and loan associations" substituted therefor.

Insert.

SEC. 17. That following sections fifty-two forty-one (5241), article thirteen (13), subchapter three (3) of the Consolidated Statutes, a new section shall be inserted to contain the following paragraphs:

Contents of
Insert.

(1) *Central Association.* That upon application of seven or more savings and loan associations for a central corporation for the purpose of securing credit and discounting notes with any outside agency, and to act as a clearing house in the settlement of these accounts, the superintendent of savings and loan associations shall, upon receipt and investigation of charters and by-laws signed by the secretary-treasurers of the several savings and loan associations, approve same if he is satisfied they are in conformity with and give reasonable assurance that the affairs of the corporation will be administered in accordance with this act.

(2) The procedure and plan of organization, method of operation, officers and their duties, supervision, liquidation and dissolution shall be the same as with any local savings and loan association; except that the membership of a central savings and loan association shall be institutional and only local savings and loan associations can become members, unless the by-laws otherwise prescribe.

(3) Any local savings and loan association can become a member of a central association by subscribing to any number of shares and paying for same, in whole or in part, not to be in excess of twenty-five per cent (25%) of their share capital and reserve fund.

(4) Deposits in the central association may be accepted from any source in such amounts and upon such terms as the board of directors may determine and the by-laws shall prescribe.

Further contents
of insert.

(5) The secretary-treasurer shall cast the one vote of local member savings and loan associations in its annual election of officers and at all meetings of the member associations, unless the by-laws otherwise prescribe.

(6) A central savings and loan association shall not charge more than three-fourths ($\frac{3}{4}$) of one per cent for discounting paper, provided that no discount rate shall make the interest higher than the legal rate.

(7) Section fifty-two eighteen (5218), article nine (9), subchapter three (3) of the Consolidated Statutes, shall not apply to a central association, and such an association shall have power to borrow money from any source in amounts not in excess of ten times the amount of its capital and reserve fund.

(8) A central savings and loan association shall not be taxable under any law which shall exempt any local savings and loan association.

SEC. 18. That all credit unions now chartered shall operate under this act and the changing of name of such corporations to savings and loan associations shall be optional.

Changing of name optional.

SEC. 19. If any section of this act shall be declared unconstitutional for any reason, the remainder of the act shall not be affected thereby.

Unconstitutional parts not to affect remainder of act.

SEC. 20. This law shall be in force from and after its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 74

AN ACT TO PROVIDE FOR THE CONSTRUCTION OF A BRIDGE ACROSS THE LOWER CHOWAN RIVER, AND TO PROVIDE FOR THE ISSUANCE OF \$600,000 BONDS OF THE STATE TO PAY THE COST OF THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. The State Highway Commission is hereby authorized, empowered and directed to build a bridge across the lower Chowan River between the counties of Bertie and Chowan, which bridge shall be and become a part of the State highway system.

State Highway Commission authorized build bridge across lower Chowan River; location.

SEC. 2. For the purpose of obtaining funds with which to build said bridge, its approaches and abutments, and acquiring the necessary land or rights therefor, the State Treasurer is hereby authorized, by and with the consent of the Governor and Council of State, to issue and sell not exceeding six hundred thousand (\$600,000) dollars bonds of the State to be designated "State of North Carolina Highway Serial Bonds" maturing in annual installments on the first day of January, beginning not later than nineteen hundred and thirty (1930) and running not longer than nineteen hundred and forty-nine (1949), the amount of each annual installment to be fixed by the Governor and Council of State. The said bonds shall bear interest at a rate to be fixed by the Governor and Council of State, but not exceeding five per cent per annum to be payable semiannually on the first days of January and July.

Bond issue authorized; maturity.

Rate of interest.

SEC. 3. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer or a facsimile thereof, and said bonds shall be subject to registration and be

Interest coupons.

signed and sealed as is now or may hereafter be provided by law for State bonds, and the form and denominations thereof shall be such as the State Treasurer may determine in conformity with this act.

Sale of bonds.

SEC. 4. That subject to determination by the Governor and Council of State as to the manner in which said bonds shall be offered for sale, whether by publishing notices in certain newspapers and financial journals or by mailing notices or by inviting bids by correspondence or otherwise, the State Treasurer is authorized to sell said bonds at one time or from time to time at the best price obtainable, but in no case for less than par and accrued interest, and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina. All expenses necessarily incurred in the preparation and sale of the bonds shall be paid from the proceeds of such sale.

"State Highway Fund."

SEC. 5. That the proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds the issuance of which has been anticipated by such bond anticipation notes) shall be placed by the treasurer in the construction fund known as the "State Highway Fund," but shall be used only for the purposes of this act.

State Treasurer authorized borrow money under following conditions:

SEC. 6. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

(a) Anticipating sale of bonds.

(a) For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent if the treasurer shall deem it advisable to postpone the issuance of such bonds.

(b) Payment of interest.

(b) For the payment of interest upon or any installment of principal of any of said bonds then outstanding if there shall not be sufficient funds in the State Treasury with which to pay such interest or installment as they respectively fall due.

(c) Renewal of loss.

(c) For the renewal of any loss evidenced by notes herein authorized.

Payment of notes.

SEC. 7. That notes issued in anticipation of the sale of said bonds shall be paid with funds derived from the sale of the bonds unless otherwise provided for by the General Assembly and notes issued for the payment of interest and installments of principal shall be paid from funds provided by the General Assembly for the payment of such interest and principal when such funds are collected. Interest payments upon said notes

may be evidenced by interest coupons in the Treasurer's discretion.

SEC. 8. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

Faith of State pledged.

SEC. 9. That the coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

Payment of taxes.

SEC. 10. That all of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company or other corporation.

No municipal taxes.

SEC. 11. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.

Investment of moneys by administrators, etc.

SEC. 12. Unless and until otherwise directed by the General Assembly, the State highway commission shall charge and collect tolls for the privilege of using the bridge herein directed to be built, which tolls shall be at such rates as will in the judgment of said commission produce an amount sufficient to pay the principal and interest of the bonds herein authorized, and the interest on notes issued in anticipation of the sale of said bonds as such principal and interest become due: *Provided, however*, that when the sinking fund commission, or if there be no such commission, the State Treasurer shall certify to the State highway commission that in its opinion the tolls received, after adding any surplus of the bond proceeds remaining over after paying for the bridge, abutments, approaches and necessary land or rights, and after subtracting the expenses of collecting the tolls, the cost of maintaining the bridge and any other disbursements made necessary because of the erection and operation of the bridge, are sufficient, together with reasonable anticipated interest accretions, to meet the payment of all principal and interest upon the bonds herein authorized, then the highway commission shall suspend the collection of further tolls for the use of said bridge.

Collection of tolls.

Proviso: in re tolls.

SEC. 13. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of February, A.D. 1925.

CHAPTER 75

AN ACT TO AMEND CHAPTER 99, PUBLIC LAWS 1917, RELATING TO THE ERECTION AND MAINTENANCE OF COUNTY TUBERCULOSIS HOSPITALS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two, chapter ninety-nine of the Public Laws of nineteen hundred and seventeen, being section seven thousand two hundred and eighty of the Consolidated Statutes of North Carolina, be and the same is hereby amended by striking out, in line eight thereof, the words, "one hundred thousand dollars," and inserting in lieu thereof the words, "two hundred and fifty thousand dollars."

Amendment increasing amount from \$100,000 to \$250,000.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this 27th day of February, A.D. 1925.

CHAPTER 76

AN ACT TO EXEMPT THE CHARLOTTE ELKS HOME CORPORATION FROM PAYMENT OF TAXES ON THAT PORTION OF THE PROPERTY OF SAID CORPORATION REPRESENTED BY STOCK OWNED BY CHARLOTTE LODGE 392 BENEVOLENT AND PROTECTIVE ORDER OF ELKS.

Preamble.

Whereas, Charlotte lodge number three hundred and ninety-two Benevolent and Protective Order of Elks is a benevolent and charitable organization conducted without profit, and has occupied exclusively, for lodge and meeting purposes, the property of the Charlotte Elks Home Corporation, which is merely a holding company for said Elk lodge; and

Sixty-four per cent tax exemption account of benevolent association.

Whereas, said Elk lodge is the owner of sixty-four per centum of the capital stock of the Charlotte Elks Home Corporation; and

Whereas, it is the policy of the State to at all times exempt the property of benevolent and charitable organizations, so used, from taxation: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the board of county commissioners of Mecklenburg County and the commissioners of the city of Charlotte are hereby directed and empowered to exempt the Charlotte Elks Home Corporation from the payment of sixty-four per centum of all taxes for which said Charlotte Elks Home Corporation is or may be liable to said county and city at the date of the ratification of this act.

Tax exemption.

SEC. 2. That no penalty for delinquency in connection with said taxes be collected from said Charlotte Elks Home Corporation, and that when thirty-six per centum of the taxes for the past five years shall have been paid by the Charlotte Elks Home Corporation to said county and city, the same shall be in full of all of said taxes at the date of the ratification of this act.

No penalty for delinquency.

SEC. 3. That this act shall apply only to taxes due to or claimed by said county and city.

Application of act.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this 27th day of February, A.D. 1925.

CHAPTER 77

AN ACT TO AMEND CHAPTER 22, CONSOLIDATED STATUTES, TO PERMIT THE MERGER OR CONSOLIDATION OF CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter twenty-two of the Consolidated Statutes be and the same is hereby amended by adding after article twelve thereof the following article to be known as article thirteen.

Amendment.

ART. 13

1224-a. *Merger, proceedings for.* Any two or more corporations organized under the provisions of this chapter, or existing under the laws of this State, for the purpose of carrying on any kind of business, may consolidate into a single corporation which may be either one of said consolidated corporations or a new corporation to be formed by means of such consolidation; the directors, or a majority of them, of such corporations as desire to consolidate, may enter into an agreement signed by them and under the corporate seals of the respective corporations, prescribing the terms and conditions of consolidation, the mode of carrying the same into effect, and stating such other facts as are necessary to be set out in the certificate of incorporation, as provided in this chapter, as well as the manner and basis of converting the shares of each of the old corporations into stock of the new corporation, with such other details and provisions as are deemed necessary or desirable.

Merger.

Consolidation of corporation.

Said agreement shall be submitted to the stockholders of each corporation, at a meeting thereof, called separately for the purpose of taking the same into consideration; of the time, place and

Submission to stockholders.

Meetings.	<p>object of which meeting due notice shall be given by publication at least once a week for four successive weeks in one or more newspapers published in the county wherein each corporation either has its principal office or conducts its business (and if there be no newspaper published in such county, then in a newspaper published in an adjoining county), and a copy of such notice shall be mailed to the last known postoffice address of each stockholder of each corporation, at least twenty days prior to the date of such meeting, and at said meeting said agreement shall be considered and a vote by ballot, in person or by proxy, taken for the adoption or rejection of the same, each share entitled to vote entitling the holder thereof to one vote; and if the votes of the stockholders of each corporation representing a majority of the outstanding shares of stock entitled to vote shall be for the adoption of the said agreement, then that shall be certified on said agreement by the secretary of each corporation, under the seal thereof; and the agreement so adopted and certified shall be signed by the president or vice-president and secretary or assistant secretary of each of said corporations under the corporate seals thereof and acknowledged by the president or vice-president for each of such corporations before any officer authorized by the laws of this State to take acknowledgments of deeds to be the respective act, deed and agreement of each of said corporations, and the agreement so certified and acknowledged shall be filed in the office of the Secretary of State, and shall thence be taken and deemed to be the agreement and act of consolidation of the said corporation; and a copy of said agreement and act of consolidation, duly certified by the Secretary of State under the seal of his office, shall also be recorded in the office of the clerk of the Superior Court of the county of this State in which the principal office of the consolidated corporation is, or is to be, established, and in the offices of the clerks of the Superior Courts of the counties of this State in which the respective corporations so consolidating shall have their original charters recorded, or if any of the corporations shall have been specially created by a public act of the Legislature, then said agreement shall be recorded in the county where such corporation shall have had its principal office, and also in the office of the register of deeds of each county in which either or any of the corporations entering into the consolidation owns any real estate, and such record or a certified copy thereof, shall be evidence of the existence of the corporation created by the said agreement, and of the observance and performance of all antecedent acts and conditions necessary to the creation thereof.</p>
Notice of meetings.	
Ballot.	
For adoption.	
Act of consolidation.	
Agreement recorded.	

1224-b. *Merger; status of old and new corporations.* When the agreement is signed, acknowledged, filed and recorded, as in the preceding section is required, the separate existence of the constituent corporations shall cease, and the consolidating corporations shall become a single corporation in accordance with the said agreement, possessing all the rights, privileges, powers and franchises, as well of a public as of a private nature and all and singular the rights, privileges, powers and franchises of each of said corporations, and all property, real, personal and mixed and all debts due on whatever account, and all other things in action or belonging to each of such corporations, shall be vested in the consolidated corporation; and all property, rights, privileges, powers and franchises, and all and every other interest shall be thereafter as effectually the property of the consolidated corporation as they were of the several and respective former corporations, and the title to any real estate, whether by deed or otherwise, under the laws of this State, vested in either of such corporations, shall not revert or be in any way impaired by reason of this article: *Provided*, that all rights of creditors and all liens upon the property of either of said former corporations shall be preserved unimpaired, limited in lien to the property affected by such liens at the time of the consolidations, and all debts, liabilities and duties of the respective former corporations shall thenceforth attach to said consolidated corporation, and may be enforced against it to the same extent as if said debts, liabilities and duties had been incurred or controlled by it.

Merger; status of new and old corporations.

Proviso: rights of creditors.

Before receiving stock in the new or consolidated corporation, the shareholders of the old corporation shall surrender to the new corporation their certificates of stock in such old corporations; and the same shall be canceled by the new corporation upon the delivery of the stock in the new corporation. If any certificate of stock in any of the old corporations shall have been lost, destroyed or misplaced, the owner thereof shall have the right to receive from the new corporation stock therein to be issued for the value of the old stock lost, destroyed or misplaced; and the new or consolidated corporation shall have the right to require from such person indemnity against loss on account of the issue of the stock so applied for, in the manner provided by law for the reissue of lost stock. If the person owning such lost, destroyed or misplaced certificate in one of the old corporations, shall be dissatisfied with the terms of the merger and shall object thereto, he shall have the same right to have the value of his stock appraised and paid for, and to appeal to the courts, as is provided herein for other dissatisfied stockholders, upon giving security and indemnifying the new

Surrender of certificates of stock.

Indemnity against loss.

Appeal.

corporation against loss on account of the payment for such lost, destroyed or misplaced certificate of stock.

Merger; payment for stock of dissatisfied stockholders.

1224-c. *Merger; payment for stock of dissatisfied stockholders.*

Vote against.

If any stockholder entitled to vote in either corporation consolidating as aforesaid shall vote against the same, or if any stockholder in either corporation consolidating as aforesaid, not entitled to vote therein, shall, at or prior to the taking of the vote, object thereto in writing, and if such dissenting or objecting stockholder shall, within twenty days after the agreement of consolidation has been filed and recorded as aforesaid, demand in writing from the consolidated corporation payment of his stock, such consolidated corporation shall within thirty days thereafter pay to him the value of the stock at the date of the consolidation; in case of disagreement as to the value thereof,

Payment of value.

it shall be lawful for any such stockholder or stockholders within thirty days after he has made demand in writing as aforesaid, and upon reasonable notice to the consolidated corporation, to appeal by petition to the Superior Court of the county in which the principal office of the consolidated corporation is, or is to be, established, to appoint three appraisers to appraise the value of his stock. The award of the appraiser (or a majority of them), if not opposed within ten days after the same shall have been filed in court, shall be confirmed by the court, and when confirmed shall be final and conclusive; and if opposed and excepted to, the exceptions shall be transferred to the civil issue docket of the Superior Court, and there tried in the same manner, as near as may be practicable, as is provided in section one thousand seven hundred and twenty-four, chapter thirty-three, volume one, the Consolidated Statutes, for the trial of exceptions to the appraisal of land condemned for public purposes, and with the same right of appeal to the Supreme Court as is permitted in said chapter. The court shall assess against the consolidated corporation the costs of said proceedings, including a reasonable attorney's fee to the stockholder and a reasonable fee to the appraisers as it shall deem equitable. On the making of said demand in writing as aforesaid, any such stockholder or stockholders shall cease to be stockholders in said constituent company and shall have no rights with respect to such stock except the right to receive payment therefor as aforesaid, and upon payment of the agreed value of the stock or of the value of the stock under final judgment, said stockholder or stockholders shall transfer their stock to the consolidated corporation; and in the event the consolidated corporation shall fail to pay the amount of said judgment within ten days after the same shall become final, said judgment may be collected and enforced in the manner prescribed by law for the enforcement

Award to be confirmed by court.

Cost of proceedings.

Rights of stockholders.

Failure to pay judgment in given time.

of judgment. Each stockholder in either of the constituent corporations at the time the consolidation becomes effective, entitled to vote, who does not vote against the consolidation and each stockholder in each of the constituent corporations at the time the consolidation becomes effective, not entitled to vote, who does not object thereto in writing as aforesaid, shall cease to be a stockholder in such constituent corporation and shall be deemed to have assented to the consolidation together with the stockholders voting in favor of the consolidation in the manner and on the terms specified in the agreement of consolidation.

1224-d. *Merger; pending action saved.* Any action or proceeding pending by or against either of the corporations consolidated may be prosecuted to judgment, as if such consolidation had not taken place or the new corporation may be substituted in its place.

Merger; pending action saved.

1224-e. *Liability of corporations and rights of others unimpaired by consolidation.* The liability of corporations created under this chapter, or existing under the laws of this State, or the stockholders or officers thereof, or the rights or remedies of the creditors thereof, or of persons doing or transacting business with such corporation, shall not in any way be lessened or impaired by the consolidation of two or more corporations under the provisions hereof.

Liability of corporations and rights of others by consolidation.

1224-f. *Powers of consolidated corporations.* When two or more corporations are consolidated, the consolidated corporation shall, subject to all the laws of this State, have power and authority to issue bonds or other obligations, negotiable or otherwise, and with or without coupons or interest certificates thereto attached, to an amount sufficient with its capital stock to provide for all the payments it will be required to make, or obligations it will be required to assume, in order to effect such consolidation; to secure the payment of which bonds and obligations it shall be lawful to mortgage its corporate franchise, rights, privileges and property, real, personal and mixed; and may issue capital stock, with or without par value, or in classes any class of which may be with or without par value, to such an amount as may be necessary, to the stockholders of such consolidated corporation in exchange or payment in whole or part for the original shares, in the manner and on the terms specified in the agreement of consolidation.

Powers of consolidated corporation.

SEC. 2. Banking corporations, with the approval of the Corporation Commission, and in conformity with such requirements and regulations as that body may prescribe, and building and loan and insurance corporations, with the approval of the Insurance Commissioner, and in conformity with such requirements

Banking corporations.

and regulations as he may prescribe, may merge and consolidate under the provisions of this act.

SEC 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1925.

CHAPTER 78

AN ACT TO AMEND CHAPTER 369, PUBLIC-LOCAL LAWS, SESSION 1921, RELATIVE TO THE ROAD LAW OF SWAIN COUNTY.

The General Assembly of North Carolina do enact:

Amendment providing that 75 per cent of tax under Sec. 28 collected in Bryson City to be used on streets, sidewalks, etc.

SECTION 1. That chapter three hundred and sixty-nine of the Public-Local Laws of North Carolina, session one thousand nine hundred and twenty-one, be and the same is hereby amended by adding after section twenty-eight another session to be numbered section twenty-eight and one-half (28½), as follows:

"Sec. 28½. That seventy-five per cent of all the money arising under section twenty-eight of this act from property situated within the corporate limits of the town of Bryson City shall be paid over by the sheriff or tax collector to the tax collector of the town of Bryson City, to be used by the board of aldermen of the town of Bryson City to improve the streets, alleys and sidewalks in said town."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in effect from and after the first day of May, one thousand nine hundred and twenty-five.

Ratified this the 27th day of February, A.D. 1925.

CHAPTER 79

AN ACT TO REPEAL CERTAIN PROVISIONS OF SECTION 1681 OF THE CONSOLIDATED STATUTES, RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN DAVIDSON COUNTY.

The General Assembly of North Carolina do enact:

Section repealed. County not to be liable for damage done by dogs.

SECTION 1. That all of section one thousand six hundred and eighty-one of the Consolidated Statutes be and the same is hereby stricken out and repealed in so far as the same is applicable to Davidson County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1925.

CHAPTER 80

AN ACT TO AMEND CHAPTER 33 OF THE PUBLIC LAWS OF
1921, ENTITLED AN ACT FOR THE RELIEF OF TAX COL-
LECTORS AND SHERIFFS.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight thousand and five (a), Consolidated Statutes (Vol. III), be amended by adding after the word "twenty-two" and before the word "and," in the seventh line of said section, the words "one thousand nine hundred and twenty-three" and "one thousand nine hundred and twenty-four." Amendment
Sec. 1.

SEC. 2. By striking out the words "one thousand nine hundred and twenty-four," in line three of section eight thousand and five (d), Consolidated Statutes (Vol. III), and inserting in lieu thereof, the words "one thousand nine hundred and twenty-seven." Amendment
Sec. 2.

SEC. 3. That all laws in conflict with this act are hereby repealed. Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A.D. 1925.

CHAPTER 81

AN ACT TO AMEND SECTION 4158 CONSOLIDATED
STATUTES OF NORTH CAROLINA, RELATIVE TO CAVEATS
TO WILLS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand one hundred and fifty-eight of the Consolidated Statutes of North Carolina be and the same hereby amended as follows, that after the word "years" and before the word "or" striking out the words "or a married woman." Amendment.

Does not apply.

SEC. 2. That this act shall not apply to caveats filed prior to the first day of January, one thousand nine hundred and twenty-six.

SEC. 3. That this act shall be in full force from and after its ratification.

Ratified this the 27th day of February, A.D. 1925.

CHAPTER 82

AN ACT TO AMEND SECTION 6460 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, WITH REFERENCE TO THE AMOUNT OF LIFE INSURANCE THAT MAY BE ISSUED WITHOUT MEDICAL EXAMINATION.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. Amend section six thousand four hundred and sixty of the Consolidated Statutes by striking out after the word "amount," in line three, the words "equal to or exceeding three hundred" and inserting in lieu thereof the words "in excess of two thousand."

Amendment.

SEC. 2. That section six thousand four hundred and sixty of the Consolidated Statutes is further amended by adding after the word "practitioner," in line five of said section, the following: "Provided, that where there has been no medical examination the policy shall not be rendered void, nor shall payment be resisted on account of any misrepresentation as to the physical condition of the applicant, except in case of fraud."

Conflicting laws repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this 27th day of February, A.D. 1925.

CHAPTER 83

AN ACT TO AMEND SECTION 6510 OF THE CONSOLIDATED STATUTES SO AS TO EXEMPT THE BENEFITS OF RELIEF PAID BY VARIOUS EMPLOYEES' ASSOCIATIONS FROM ATTACHMENT OR GARNISHMENT.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section six thousand five hundred and ten of the Consolidated Statutes be and the same is hereby amended by inserting, in line two of said section, after the word "society" and before the word "shall," in said line, the following words:

“or society or association for the relief of employees including railroad and other relief associations.”

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 27th day of February, A.D. 1925.

CHAPTER 84

AN ACT TO CORRECT DEFECTIVE CERTIFICATES OF ACKNOWLEDGMENT AND PROBATE.

The General Assembly of North Carolina do enact:

SECTION 1. That wherever any deed of conveyance registered prior to January first, eighteen hundred and eighty-six, purports to have been attested by two witnesses and in the certificate of probate and acknowledgment it is stated that the execution of such deed was proven by the oath and examination of one of the grantors in said deed instead of either of the witnesses named, all such probates and certificates are hereby validated and confirmed, and any such deed shall be taken and considered as duly acknowledged and probated: *Provided*, this act shall not affect pending litigation.

Correction defec-
tive certificates.

Proviso.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 27th day of February, A.D. 1925.

CHAPTER 85

AN ACT TO REPEAL CHAPTER 76 OF THE PUBLIC LAWS OF 1921 AND SECTION 2 OF CHAPTER 88, PUBLIC-LOCAL LAWS OF 1923, AND TO PROVIDE FOR THE PROPER DRAINAGE OF HIGHWAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter seventy-six of the Public Laws of one thousand nine hundred and twenty-one be and the same is hereby repealed.

Chapter repealed.

SEC. 2. That section two of chapter eighty-eight, Public-Local Laws of one thousand nine hundred and twenty-three, be and the same is hereby repealed.

Section repealed.

SEC. 3. That whenever in the establishment, construction, improvement or maintenance of any public highway it shall be

Drainage of
highway.

necessary to drain said highway, and to accomplish such purpose it becomes necessary to excavate a canal or canals for carrying the surplus water to some appropriate outlet, either along the right-of-way of said highway or across the lands of other land-owners, and by the construction, enlargement or improvement of such canal or canals, lands other than said highway will be drained and benefited, then, and in such event, the State highway commission, if said highway be a part of the State highway system, or the county highway commission, or such agency in the county as may have jurisdiction over public highways, if said highway be a county highway, may, by petition, apply to the Superior Court of the county in which, in whole or in part, said highway lies or said canal is to be constructed, setting forth the necessity for the construction, improvement or maintenance of said canal, the lands which will be drained thereby, with such particularity as to enable same to be identified, the names of the owners of said land and the particular circumstances of the case; whereupon a summons shall be issued for and served upon each of the proprietors, requiring them to appear before the court at a time to be named in the summons, which shall not be less than ten days from the service thereof, and upon such day the petition shall be heard, and the court shall appoint three disinterested persons, one of whom shall be a competent civil and drainage engineer recommended by the State Geologist, and the other two of whom shall be resident freeholders of the county or counties in which the road and lands are, in whole or in part located, as commissioners, who shall, before entering upon the discharge of their duties, be sworn to do justice between the parties.

Apply to court.

Summons.

View of highway.

SEC. 4. The commissioners, or a majority of them, one of whom must be the engineer aforesaid, shall, on a day which each party is to be notified at least five days in advance, meet on the premises, and view the highway, or proposed highway, and also the lands which may be drained by the proposed canal, and shall determine and report what lands will be drained and benefited by the construction, enlargement or improvement of such canal, and whether said drainage ought to be done exclusively by said highway authorities, and if they are of opinion that the same ought not to be drained exclusively at their expense, then they shall decide and determine the route of the canal, the dimensions and character thereof, and the manner in which the same shall be cut or thrown up, considering all the circumstances of the case, the extent, area and identity of lands which shall be permitted to drain therein, and providing as far as possible for the effectual drainage of said highway, and the protection and benefit of the lands of all the

parties; and they shall apportion the cost of the construction, repair and maintenance of said canal among said highway authorities and said landowners, and report the same to the court, which when confirmed by the clerk shall stand as a judgment of the court against each of the parties, his or its executors, administrators, heirs, assigns or successors.

Report to court.

Judgment.

SEC. 5. That upon the entry of the judgment or decree aforesaid the parties to said action, or any of them, shall have the right to appeal to the Superior Court in term time under the same rules and regulations as apply to other special proceedings.

Appeal.

SEC. 6. That the parties to such special proceeding shall have all the rights which are secured to similar parties by article one of chapter ninety-four of the Consolidated Statutes, and shall be regulated by the provisions thereof and amendments thereto, in so far as the same are not inconsistent herewith.

Rights.

SEC. 7. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this 27th day of February, A.D. 1925.

CHAPTER 86

AN ACT TO AUTHORIZE AND EMPOWER ADMINISTRATORS, EXECUTORS OR COLLECTORS OF A DECEDENT'S ESTATE TO RENEW THE OBLIGATION OF A DECEDENT WITHOUT INCURRING PERSONAL LIABILITY ON THE PART OF THE ADMINISTRATORS, EXECUTOR OR COLLECTOR.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases where a decedent is the maker or one of the makers, a surety or one of the sureties, an endorser or one of the endorsers of any note, bond or other obligation for the payment of money which is due or past due at the death of said decedent, or shall thereafter become due prior to the settlement of the estate of said decedent, the administrator, executor or collector of said decedent's estate is hereby authorized and empowered to execute as such administrator, executor or collector a new note, bond or other obligation for the payment of money, in the same capacity as decedent was obligated for the same amount or less but not greater than the sum due on the original obligation which shall be in lieu of the original obligation of the decedent, whether made payable to the original holder or another, and is authorized and empowered to renew said note, bond or other obligation for the payment of money from time

Administration, etc., authorized renew obligation decedent without incurring personal liability.

to time, and said note, bond or other obligation for the payment of money so executed by said administrator, executor or collector shall be binding upon the estate of said decedent to the same extent and in the same manner and with the same effect that the original note, bond or other obligation for the payment of money so executed by the decedent was binding upon his estate: *Provided*, the time for final payment of the note, bond or other obligation for the payment of money, or any renewal thereof by said administrator, executor or collector shall not extend beyond a period of two years from the qualification of the original administrator, executor or collector as such upon the estate of said decedent.

Execution of notes, etc., not personally binding.

SEC. 2. That the execution of any note, bond or other obligation for the payment of money mentioned in the first section of this act by the administrator, executor or collector of the decedent shall not be held or construed to be binding upon said administrator, executor or collector personally.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A.D. 1925.

CHAPTER 87

AN ACT RELATING TO PROFESSIONAL NURSING.

The General Assembly of North Carolina do enact:

Sections repealed.

SECTION 1. That sections numbers six thousand seven hundred and twenty-nine, six thousand seven hundred and thirty, six thousand seven hundred and thirty-one, six thousand seven hundred and thirty-two, six thousand seven hundred and thirty-three, six thousand seven hundred and thirty-four, six thousand seven hundred and thirty-five, six thousand seven hundred and thirty-six, six thousand seven hundred and thirty-seven, and six thousand seven hundred and thirty-eight, of volume two of the Consolidated Statutes of North Carolina, be and the same are hereby repealed, and in lieu thereof the following is substituted:

Board of nurse examiners created.

SEC. 2. A board of nurse examiners composed of five members, to consist of three registered nurses to be elected by the North Carolina State Nurses' Association, and one representative each from the North Carolina State Medical Society and the North Carolina State Hospital Association, is hereby created to be known by the title "The Board of Nurse Examiners of North Carolina."

Each member of said board shall serve a term of three years, or until his or her successor is appointed, except the first board elected under this act, the members of which shall be and serve as follows: For term expiring June the first, nineteen hundred and twenty-five, or until their successors are qualified, James M. Parrott, M.D., of Lenoir, and Oren Moore, M.D., of Mecklenburg; for term expiring June the first, nineteen hundred and twenty-six, until their successors are qualified, Mary P. Laxton, R.N., of Buncombe, E. A. Kelly, R.N., of Cumberland and Dorothy Conyers of Guilford. The board shall fill any vacancy for an unexpired term.

Term of office.

Members.

The Board of nurse examiners is hereby empowered to prescribe such regulations as it may deem proper, governing applicants for licenses; admission to examinations, the conduct of applicants during examinations, and the conduct of the examinations proper with the approval of the standardization board hereinafter created.

Regulations.

SEC. 3. A joint committee on standardization, consisting of three members appointed from the North Carolina State Nurses' Association, and three members from the North Carolina State Hospital Association, whose members shall serve for a term of three years, or until their successors are elected, is hereby created. The joint committee on standardization shall advise with the board of nurse examiners herein created in the adoption of regulations covering applicants for license and admission to examinations, and the standardization, so far as possible, of the schools of nursing in North Carolina, and shall have the power to classify such schools with the assent of the board of nurse examiners, and prescribe rules and regulations for the classification of schools of nursing.

Committee on
standardization.

SEC. 4. An educational director of schools of nursing shall be annually appointed by the North Carolina State Nurses' Association, who shall report annually to the board of nurse examiners, and to the North Carolina State Hospital Association. Such director shall be a registered nurse, her duties and compensation to be fixed by the board of nurse examiners and the standardization board.

Educational
director of schools
of nursing.

Director.

SEC. 5. Three members of the board shall constitute a quorum, two of whom shall be nurses.

Quorum.

The board shall adopt and have custody of a seal and shall frame by-laws and regulations for its own government and for the execution of the provisions of this act. The officers of said board shall be a president and a secretary-treasurer, both to be elected from its nurse members. The treasurer shall give bond in such sum as may be fixed in the by-laws, and the premium therefor to be paid from the treasury of said board. The mem-

Seal of board.

Officers

bers of the board shall receive such compensation in addition to actual traveling and hotel expenses as shall be fixed by the board. The secretary-treasurer may receive an additional salary to be fixed by the board, said expenses and salaries to be paid from fees received by the board under the provisions of this act, and in no case to be charged upon the treasury of the State.

Moneys in excess of allowance.

All moneys received in excess of said allowance, and other expenses provided for, shall be held by the secretary-treasurer for the expenses of the board and for extending nursing education in the State.

Meetings.

SEC. 6. The board of nurse examiners of North Carolina shall convene not less frequently than once annually, and at any time ten or more applicants shall notify the secretary-treasurer that they desire an examination. Thirty days prior to such meetings notice stating time and place of examination shall be published in one nursing journal and three daily State papers.

Notice.

Examination of graduate nurses.

At such meetings it shall be the duty of the board of nurse examiners to examine graduate nurses applying for license to practice their profession in North Carolina. An applicant must prove to the satisfaction of the board that he or she is twenty-one years of age, is of good moral character, and has received at least one year of high school education or its equivalent.

Applicants.

Applicants shall have graduated from a school of nursing connected with a general hospital giving a three years course of practical and theoretical instruction meeting the minimum requirements of the American Nurses' Association in effect at time of application, or from a school of nursing connected with small or special hospitals and sanatoria meeting the aforesaid requirements by affiliation with one or more schools of nursing. Schools of nursing may give credits for college work on the three years course as they may deem wise, such credits not to total more than one year for any one person.

Subjects of examination.

SEC. 7. Examinations shall be held in anatomy and physiology, materia medica, dietetics, hygiene and elementary bacteriology, obstetrical, medical and surgical nursing, nursing of children, contagious diseases and ethics of nursing, and such other subjects as may be prescribed by the examining board. The subject of contagious diseases may be given in theory only. If on examination the applicant should be found competent, the board shall grant a license authorizing him or her to register as herein provided and to use the title "registered nurse," signified by the letters "R.N."

Examination fee.

Before an applicant shall be permitted to take such an examination he or she shall pay to the secretary of the examining board an examination fee of ten dollars. In the event of the

failure of the applicant to pass examination, one-half of the above named fee shall be returned to the applicant.

SEC. 8. The board of nurse examiners shall have authority to issue licenses without examination to nurses registered in other states: *Provided*, that said states shall maintain an equivalent standard of registration requirements. The examination fee shall accompany each such application for license.

Issuance of
licenses.

The board shall also have power in the exercise of its discretion to issue a certificate of registration without examination to any applicant who has been duly registered as a registered nurse under the laws of another state: *Provided*, said applicant possesses qualifications at least equal to those required by the State of North Carolina.

Certificate of
registration.

The fee for license without examination shall be twenty-five dollars (\$25.00).

Fee for license
without examina-
tion.

SEC. 9. On and after the ratification of this act all "trained," "graduate," "licensed," or "registered" nurses must obtain license from the board of nurse examiners before practicing their profession in this State, and before using the abbreviation "R.N." must obtain a certificate of registration from the clerk of the Superior Court of any county as hereinafter provided, but nothing in this section shall be construed to apply to any nurse who is now qualified and practicing her profession.

Must obtain
license.

SEC. 10. This act shall not be construed to affect or apply to the gratuitous nursing of the sick by friends or members of the family, or any hospital or sanatorium that send their nurses into private homes or elsewhere for hire during the time they are in said institution taking training, or to any person taking care of the sick for hire who does not represent himself or herself or in any way assume to practice as a "trained," "graduate," "licensed," or "registered nurse."

Does not apply
to gratuitous
nursing.

SEC. 10½. That the board of nurse examiners may make reasonable rules of comity allowing registered nurses from other states to do temporary nursing in this State.

Rules.

SEC. 11. The clerk of the Superior Court of any county, upon presentation to him of a license from the State Board of Nurse Examiners issued at a date not more than twelve months previous, shall enter the date of registration and the name and residence of the holder thereof in a book to be kept in his office for this purpose, and marked "record of registered nurses," and shall issue to the applicant a certificate of such registration, under the seal of the Superior Court of the county, upon a form to be prescribed by the board of nurse examiners. For such registration he shall charge a fee of fifty cents.

Clerk of court to
enter names on
book.

SEC. 12. The board shall have power to revoke the license of any registered nurse upon conviction of gross incompetence,

Board given
power revoke
license.

dishonesty, intemperance, or any act derogatory to the morals or standing of the profession of nursing. No license shall be revoked except upon charges preferred. The accused shall be furnished a written copy of such charges, and given not less than twenty days notice of the time and place when said board shall accord a full and fair hearing on the same. Upon the revocation of a license and certificate the name of the holder thereof shall be stricken from the roll of registered nurses in the hands of the secretary of the board, and by the clerk of the Superior Court from his register upon notification of such action by said secretary.

Misdemeanor;
penalty.

SEC. 13. That any person procuring license under this act by false representation, or who shall refuse to surrender a license which has been revoked in the manner prescribed in section twelve of this act, or who shall use the title "trained," "graduate," "licensed," or "registered nurse," or the abbreviation "R.N.," without having first obtained a license, shall be guilty of a misdemeanor, and upon conviction shall be fined not more than fifty dollars or imprisoned not exceeding thirty days. Each act shall constitute a new offense.

Conflicting laws
repealed.

SEC. 14. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 15. That this act shall be in force from and after its ratification.

Ratified this 28th day of February, A.D. 1925.

CHAPTER 88

AN ACT TO AMEND THE CONSTITUTION OF NORTH CAROLINA, RELATING TO ELECTION RETURNS FOR OFFICERS OF THE EXECUTIVE DEPARTMENT.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section three of article three of the Constitution of North Carolina be and the same is hereby amended by striking out all of section three and inserting in lieu thereof the following: "Section three. The return of every election for officers of the executive department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Secretary of State. The return shall be canvassed and the result declared in such manner as may be prescribed by law. Contested elections shall be determined by a joint ballot of both houses of the General Assembly in such manner as shall be prescribed by law."

Returns.

Joint ballot.

SEC. 2. That this amendment shall be submitted at the next general election to the qualified voters of the State in the same manner and under the same rules and regulations as provided in the law regulating general elections in this State.

Submitted to voters.

SEC. 3. That at said election, into a ballot box labeled "Ballot Box for Constitutional Amendment" or "Ballot Box for Constitutional Amendments" those persons desiring to vote for such amendment shall cast a separate printed ballot with the words "For Constitutional Amendment Relating to Election Returns for Officers of the Executive Department;" and those with a contrary opinion may cast a separate ballot with the words "Against Constitutional Amendment Relating to Election Returns for Officers of the Executive Department" thereon.

"Ballot Box for Constitutional Amendment."

SEC. 4. That the said election shall be held and the votes returned, compared, counted and canvassed, and the result announced under the same rules and regulations as are in force at the general election in the year one thousand nine hundred and twenty-six for returning, comparing, counting and canvassing the votes for Governor; and if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify said amendment under the seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office.

Result announced; rules.

SEC. 5. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A.D. 1925.

CHAPTER 89

AN ACT TO ESTABLISH AN EXECUTIVE BUDGET SYSTEM FOR ALL STATE DEPARTMENTS, BUREAUS, DIVISIONS, OFFICERS, BOARDS, COMMISSIONS, INSTITUTIONS AND OTHER STATE AGENCIES OR UNDERTAKINGS; TO CREATE A BUDGET BUREAU IN THE GOVERNOR'S OFFICE; AND TO ESTABLISH AN ADVISORY BUDGET COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. *Definitions.* This act shall be known, and may be cited as "The Executive Budget Act." Whenever the word "Director" is used herein, it shall be construed to mean "Director of the Budget." Whenever the word "Commission" is used

"The Executive Budget Act."

herein, it shall be construed to mean the "Advisory Budget Commission."

Purpose of act. SEC. 2. It is the purpose of this act to vest in the Governor of the State a more direct and effective supervision of all agencies and institutions of the State; for the efficient and economical administration of all such agencies and institutions; and for the initiation and preparation for each session of the General Assembly of a balanced budget of State revenues and expenditures. To this end the Governor shall be ex officio the Director of the Budget, and shall be the head of the Budget Bureau which is hereby created and established in connection with his office. He shall, upon ratification of this act, appoint a budget officer to be known as the Assistant to the Director, who shall serve at his pleasure until the first day of July, one thousand nine hundred and twenty-five, and thereafter for a term of four (4) years, beginning on the first day of July next after the inauguration of the Governor.

Examination of officers. SEC. 3. The Director shall have power to examine under oath any officer or head of any department or any institution, or any clerk or employee thereof; to cause the attendance of heads or responsible representatives of the departments, institutions and agencies of the State to furnish information; to compel the production of papers, books and accounts or other documents in the possession or under the control of such officer or head of department, and the Director, or any authorized representative, shall have the right to examine any State institution or agency, inspect its property and inquire into its methods of operation and management.

Examination State departments, institutions, etc.

Power to have books audited. The Director shall also have power, if in his judgment it appears necessary, to have the books and accounts of any of the departments or institutions audited; to supervise generally the accounting and auditing systems now in force and to inaugurate such changes in respect thereto as may be necessary to exhibit correct information covering the financial condition, including the budget accounts of said departments, institutions and other agencies. The costs of making all audits and effecting necessary changes in the system of accounting shall be paid from the regular maintenance appropriations made by the General Assembly for the departments, institutions or other agencies involved.

Recommendation of director.

It shall be the duty of the Director to recommend to the General Assembly at each biennial session, such changes in the organization, management and general conduct of the various departments, institutions and other agencies of the State as in his judgment will promote the more efficient and economical operation and management thereof.

SEC. 4. The chairman of the appropriation and the finance committees of the House and of the Senate, and two other persons to be appointed by the Governor shall constitute an Advisory Budget Commission, whose duties shall be such as hereinafter defined. The members of the Advisory Budget Commission shall receive as full compensation for their services, ten dollars (\$10) per day for each day which they shall serve, and their expenses. The Advisory Budget Commission shall be called in conference in January and July of each year, upon ten days notice by the Director, as well as for the biennial consideration of the budget, and at such other times as in the opinion of the Director may be in the public interest.

Advisory budget
commission.

Compensation.

Conference.

SEC. 5. All money shall be appropriated in the manner set forth in this act; and no money shall be disbursed from the State Treasury except as herein provided.

Appropriation
rules.

SEC. 6. On or before the first day of September, biennially, in the even-numbered years, each of the departments, bureaus, divisions, officers, boards, commissions, institutions and other State agencies and undertakings, receiving or asking financial aid from the State, or receiving or collecting funds under authority of any general law of the State, shall furnish the Director all the information, data and estimates which he may request with reference to past, current and future appropriations, expenditures, receipts, revenue and income.

Information
departments, etc.,
asking State aid.

SEC. 7. The statements and estimates required under the preceding section shall be itemized in accordance with the budget classification adopted by the Director and shall be approved and certified by the respective heads or a responsible officer of each department or State agency submitting the same. The official estimate blanks used in making these reports shall be furnished by the Budget Bureau.

Itemized
statements.

SEC. 8. On or before the first day of September, biennially, in the even-numbered years, the State Auditor shall furnish the Director a detailed statement of the expenditures of the General Assembly for the current fiscal biennium and an estimate of its financial needs, itemized in accordance with the budget classification adopted by the Director and approved and certified by the presiding officer of each house, for each year of the ensuing biennial period beginning with the first day of July thereafter; and a detailed statement of the expenditures of the judiciary and any other department, agency, institution or commission that may be requested by the Director for each year of the current fiscal biennium and an estimate of its financial needs as provided by law, itemized in accordance with the budget classification adopted by the Director for each year of the ensuing biennial period beginning with the first day of July thereafter..

Statement of
Auditor.

Explanation.	The State Auditor shall transmit to the Director with these estimates an explanation of all increases or decreases. These estimates and accompanying explanation shall be included in the budget, without revision, by the Director.
Statement of auditor to director; contents.	SEC. 9. On or before the first day of September, biennially in the even-numbered years, the State Auditor shall furnish the Director the following statements itemized in accordance with the budget classification adopted by the Director.
(1) Balance standing to credit.	(1) A statement showing the balance standing to the credit of the several appropriations for each department, bureau, division, officer, board, commission, institution, or other State agency or undertaking of the State at the end of the last preceding appropriation year;
(2) Quarterly expenditures and revenues.	(2) A statement showing the quarterly expenditures and revenues from each appropriation account, and the total quarterly expenditures and revenues from all the appropriation accounts, including special and all other appropriations, in the twelve months of the last preceding appropriation year;
(3) Annual expenditures and revenues.	(3) A statement showing the annual expenditures in each appropriation account, and the revenue from all sources for each year of the last two appropriation years, with the increase or decrease for each source;
(4) Financial balance sheet of State.	(4) An itemized and complete financial balance sheet for the State at the close of the last preceding fiscal year ending June thirtieth;
Other statements.	(5) Such other statements as the Director shall request.
Information of officers, etc., to director.	SEC. 10. The departments, bureaus, divisions, officers, boards, commissions, institutions, or other State agencies or undertakings of the State, upon request, shall furnish the Director, in such form and at such time as he may direct, any information desired by him in relation to their respective activities or fiscal affairs. The State Auditor shall also furnish the Director any special, periodic or other financial statements as he may direct.
Preparation of budget.	SEC. 11. The members of the Commission shall, at the request of the Director, attend such public hearings and other meetings as may be held during the preparation of the budget. Said Commission shall act at all times in an advisory capacity to the Director on matters relating to the plan of proposed expenditures of the State government and the means of financing the same.
Public hearings.	The Director, together with the Commission, shall provide for public hearings on any and all estimates to be included in the budget, which shall be held during the month of November biennially in the even-numbered years, and may require the attendance at these hearings of the heads or responsible representatives of all State departments, bureaus, divisions, officers,

boards, commissions, institutions, or other State agencies or undertakings.

SEC. 12. On or before the fifteenth day of December, biennially in the even-numbered years, the Director shall have completed a careful survey of the operation and management of all the departments, bureaus, divisions, officers, boards, commissions, institutions, and other State agencies and undertakings of the State, in the interest of economy and efficiency, and a working knowledge upon which to base recommendations to the General Assembly of appropriations for maintenance and for capital expenditures for the succeeding biennium. If the Director and the Commission shall agree in their recommendations for the budget for the next biennial period, they shall prepare their report in the form of a proposed budget, together with such comment and recommendations as they find proper to make. If the Director and the Commission shall not agree in substantial particulars, the Director shall prepare the proposed budget, based on his own conclusions and judgment, and shall cause to be incorporated in it such statement of disagreement, and the particulars thereof, as the Commission, or any of its members, shall find proper to submit as representing their own views. The budget report shall contain a complete and itemized plan of all proposed expenditures for each State department, bureau, division, officer, board, commission, institution, or other State agency or undertaking, in accordance with the classification adopted by the Director, and of estimated revenues and borrowings, for each year in the ensuing biennial period beginning with the first day of July thereafter. Opposite each item of the proposed expenditures the budget shall show in separate parallel columns the amount appropriated and expended for the last preceding appropriation year, for the current appropriation year, and the increase or decrease. The budget shall clearly differentiate between proposed general fund expenditures for operating and proposed capital outlays.

Survey of departments, etc.

In case of disagreement.

Contents of budget.

Accompany the budget.

The Director shall accompany the budget with:

(1) A budget message supporting his recommendations and outlining a financial policy and program for the ensuing biennial period. The message will include an explanation of increase or decrease over past expenditures, a discussion of proposed changes in existing revenue laws and proposed bond issues, their purpose, the amount, rate of interest, term, the requirements to be attached to their issuance and the effect such issues will have upon the redemption and annual interest charges of the State debt.

(1) Budget message.

(2) Financial statement of State.

(3) Statement special funds.

(4) Condition State Treasury.

Bill containing proposed appropriations.

"The Budget Appropriation Bill."

"The Budget Revenue Bill."

Refusal of director.

In case disagreement.

Copies budget report.

Introduction of bills.

(2) An itemized and complete financial statement for the State at the close of the last preceding fiscal year ending June thirtieth.

(3) A statement of special funds.

(4) A statement showing the itemized estimates of the condition of the State Treasury as of the beginning and end of each of the next two appropriation years.

SEC. 13. The Director, by and with the advice of the Commission, shall also cause to be prepared a bill containing all proposed appropriations of the budget for each year in the ensuing biennial appropriation period, which shall be known as "The Budget Appropriation Bill." The Director and the Commission shall prepare a revenue bill, to be known as "The Budget Revenue Bill," which will in their judgment and estimation provide an amount of revenue for the ensuing biennial period sufficient to meet the appropriations proposed in the Budget Revenue Bill. To the end that all expenses of the State may be brought within the budget, the Budget Appropriation Bill shall also contain a specific sum as a contingent or emergency appropriation. The manner of the allocation of such contingent or emergency appropriation is as follows: Any institution, department, commission, or other agency or activity of the State desiring an allotment out of such contingent or emergency appropriation, shall upon forms prescribed and furnished by him, present such request in writing to the Director of the Budget, with such information as he may require, and if the Director of the Budget shall approve such request in whole or in part, he shall forthwith present the same to the Governor and Council of State, and upon their order only shall such allotment be made or refused. If the Director shall disapprove the request for an allotment for such an appropriation, he shall transmit his refusal and his reasons therefor to the Governor and Council of State for their information.

If the Director and the Commission shall not agree as to the appropriation and revenue bills in substantial particulars, the Director shall prepare the same, based on his conclusions and judgment, and shall cause to be submitted therewith such statements of disagreement, and the particulars thereof, as the Commission, or any of its members, shall find proper to submit as representing their own views.

SEC. 14. The Director shall cause to be printed one thousand copies of the budget report and the appropriation and revenue bills and the Governor shall present copies thereof to the General Assembly, together with his biennial message. The appropriation bill shall be introduced by the Chairman of the Committee on Appropriations in each house, and the revenue bill

shall be introduced by the Chairman of the Finance Committee in each house: *Provided*, that for the years in which a Governor is elected, the Director shall deliver the budget report and the appropriation and revenue bills to the Governor-elect, on or before the fifteenth day of December, and the said budget report, appropriation and revenue bills shall be presented by the Governor to the General Assembly with such recommendations in the way of amendments or other modifications as he may determine.

Proviso.

SEC. 15. The Appropriations Committee of the House of Representatives and of the Senate, or subcommittees thereof, shall sit jointly in open sessions while considering the budget and such consideration shall embrace the entire budget plan, including appropriations for all purposes, revenues, borrowings and other means for financing expenditures. Such joint meetings shall begin within five days after the budget has been submitted to the General Assembly by the Governor. This joint committee shall have power to examine under oath any officer or head of any department or any clerk or employee thereof; and to compel the production of papers, books of accounts and other documents in the possession or under the control of such officer or head of department. It may cause the attendance of heads or responsible representatives of the departments, institutions and all other agencies of the State to furnish such information and answer such questions as the joint committee shall require, and to these sessions shall be admitted, with the right to be heard, all taxpayers or other persons interested in the estimates under consideration. The Director, or his designated representative, shall have the right to sit at these public hearings and be heard on all matters coming before the joint committee.

Joint meetings
appropriation
committees.

SEC. 16. The provisions set forth in this section are to be the legislative policy with reference to making appropriations. The General Assembly may reduce or strike out such items in the budget bill as it may deem to be in the interest of the public service, but neither house shall consider further or special appropriations, until the budget bill shall have been enacted, unless the Governor shall submit and recommend the passage of an emergency appropriation bill or bills which may be amended in the above manner, and which shall continue in force only until the budget bill shall become effective.

Reduction of
items by General
Assembly.

The General Assembly may also increase any appropriation proposed in the appropriation bill, or provide additional appropriations for other purposes, if additional revenue equal to the amount of such additional appropriations is provided for by corresponding amendment to the revenue bill. No bill carrying an appropriation shall thereafter be passed by the General As-

Increase of
appropriations by
General
Assembly.

sembly, unless it be for a single object therein described and shall provide an adequate source of revenue for defraying such appropriation, or unless it appears from the budget that there is sufficient revenue available therefor, the appropriation in such bills shall be in accordance with the classification used in the budget.

Operation State
departments, etc.

SEC. 17. Every State department, bureau, division, officer, board, commission, institution and other State agencies or undertakings shall operate under an appropriation made in accordance with the provisions of this act; and no State department, bureau, division, officer, board, commission, institution, or other State agency shall expend any money except in pursuance to such an appropriation.

Requisition for
allotment.

SEC. 18. Before an appropriation to any spending agency shall become available, such agency shall submit to the Director, not less than twenty (20) days before the beginning of each quarter beginning July first, one thousand nine hundred and twenty-five, and each quarter thereafter a requisition for an allotment of the amount estimated to be required to carry on the work of the agency during the ensuing quarter and such requisition to contain such details of proposed expenditures as may be required by the Director. The Director shall approve such allotments, or modifications of them, as he may deem necessary to make, and he shall submit the same to the State Auditor who shall be governed in his control of expenditures by said allotments. No allotment shall be changed nor shall transfers be made except upon the written request of the responsible head of the spending agency and by approval of the Director in writing. Before such changes or transfers shall become effective, a copy of the request and approval must be transmitted to the State Auditor.

Approval of
director.

Expenditure of
appropriations.

SEC. 19. No department, bureau, division, officer, board, commission, institution, or other State agency receiving an appropriation covering the biennial period shall expend more than one-half of such appropriation during the first year of the biennial period, and all unexpended appropriations shall revert to the State Treasury to the credit of the general fund at the close of the biennial fiscal period; except that capital appropriations for the purchase of land or the erection of buildings or new construction shall continue in force until the attainment of the object or the completion of the work for which such appropriations are made. The reversion of unexpended balances of appropriations provided for in this section shall not take effect prior to the beginning of the next fiscal year after the ratification of this act, and shall not apply to appropriations heretofore

made by the General Assembly and paid out by the State Treasurer.

SEC. 20. The Director is hereby authorized to secure such special help, expert accountants, draftsmen and clerical help as he may deem necessary to carry out his duties under this act; and shall fix the compensation of all persons employed under this act; which shall be paid by the State Treasurer upon the warrant of the State Auditor. A statement in detail of all persons employed, time employed, compensation paid, and itemized statement of all other expenditures made under the terms of this act, shall be reported to the General Assembly by the Director, and all payments made under this act shall be charged against and paid out of the emergency contingent fund when such fund is provided in the general appropriation bill.

Help to director.

SEC. 21. Article one, chapter one hundred and twenty-six of the Consolidated Statutes, chapter two of the Public Laws of nineteen hundred and twenty, chapter one hundred and ninety-six of the Public Laws of nineteen hundred and twenty-one, and chapter one hundred and seventy-four of the Public Laws of nineteen hundred and twenty-three, section seven thousand six hundred and ninety-three of the Consolidated Statutes and that part of section seven thousand six hundred and ninety-two which reads as follows: "The accounts of the State Treasurer, Insurance Commissioner, and Auditor shall be examined during the month of December by commissioners appointed for that purpose at each session of the General Assembly, to consist of two Senators and three Representatives," are hereby repealed, and all laws or clauses of laws in conflict with this act in so far as there is conflict, are hereby repealed.

Article repealed.

SEC. 22. The Director shall examine or cause to be examined annually before the close of the fiscal year, the accounts of the State Treasurer and the Auditor and shall examine or cause to be examined, the accounts and vouchers relating to all money received into and paid out of the treasury during the preceding fiscal year, and shall cause a complete audit to be made annually of the condition of the State Treasury and shall certify and report to the Budget Bureau such audits and the Budget Bureau through the Governor, shall transmit such reports to the General Assembly at its next session.

Examination
accounts State
departments.

SEC. 23. Chapter one hundred and seven as set out in the second volume of the Consolidated Statutes entitled "Internal Improvements," including sections six thousand five hundred and thirty-eight to six thousand five hundred and fifty-three, both inclusive, are hereby repealed.

Chapter repealed.

SEC. 24. That the Director, the assistant to the Director, and any member of the Advisory Budget Commission shall have full

Further authority
given director.

authority to administer oaths to any person for any purpose in connection with the performance of the duties of the said commissions, and such oath, when taken before said persons, shall be sufficient in all respects to support an indictment for perjury when the other elements of said crime exist.

Director given
full power.

SEC. 25. That the Director shall have and is hereby given full power and authority to issue the writ of subpoena for any and all persons who may be desired as witnesses concerning any matters being inquired into by the Director or the Commission, and such writs when signed by the Director shall run anywhere in this State and be served by any civil process officer without fees or compensation therefor. Any failure to serve writs promptly and with due diligence, shall subject such officer to the usual penalties and liabilities and punishment as are now provided in the cases of like kind applying to sheriffs, and any persons who shall fail to obey said writ shall be subject to punishment for contempt in the discretion of the court and to be fined as witnesses summoned to attend the Superior Court, and such remedies shall be enforced against such offending witness upon motion and notice filed in the Superior Court of Wake County by the Attorney-General under the direction of the Director. Any and all persons who shall be subpoenaed and required to appear before the Director or the commission as witnesses concerning any matters being inquired into shall be compellable and required to testify, but such persons shall be immune from prosecution and shall be forever pardoned for violation of law about which such person is so required to testify.

Director given
full power.

SEC. 26. That the Director is hereby given full power and authority to make such surveys, studies, examinations of departments, institutions and agencies of this State, as well as its problems, so as to determine whether there may be an overlapping in the performance of the duties of the several departments and institutions and agencies of the State, and for the purposes of determining whether the proper system of modern accounting is had in such departments, institutions, commissions and agencies and to require and direct the installation of the same whenever, in his opinion, it is necessary and proper in order to acquire and to secure a perfect correlated and control system in the accounting of all departments, institutions, commissions, divisions, and State agencies, including every department or agency handling or expending State funds, and to make surveys, examinations and inquiries into the matters of the various activities of the State, and to survey, appraise, examine and inspect, and determine the true condition of all property of the State, and what may be necessary to protect it against fire hazard, deterioration, and to conserve its use for State purposes.

SEC. 27. The Budget Bureau shall make to the Director its request for appropriations for the biennium beginning June thirtieth, nineteen hundred and twenty-seven, and for each succeeding biennium thereafter, and the appropriations for the Budget Bureau shall be included in the emergency or contingent appropriation. Request of budget bureau.

SEC. 28. Nothing in this act shall be held or construed to apply to the State highway. Does not apply to State highway.

SEC. 29. That any power or duty herein conferred on the Governor as Director may be exercised and performed by such person or persons as may be designated from time to time in writing by the Director. Powers of director.

SEC. 30. This act shall be in force from and after its ratification.

Ratified this 28th day of February, A.D. 1925.

CHAPTER 90

AN ACT TO AMEND SECTION 5006 OF THE CONSOLIDATED STATUTES, RELATING TO ORPHANAGES OWNED OR CONTROLLED BY RELIGIOUS DENOMINATIONS OR FRATERNAL ORDERS.

The General Assembly of North Carolina do enact:

SECTION 1. That subsection four of section five thousand and six of the Consolidated Statutes be amended by inserting after the word "such" and before the word "reports," in line three of said subsection four, the word "annual." Amendment.

SEC. 2. That subsection five (5) be amended by adding at the end of said subsection the following: "*Provided*, subsection five shall not apply to any orphanage chartered by the laws of the State of North Carolina, owned by a religious denomination or a fraternal order, and having a plant and assets not less than sixty thousand dollars (\$60,000), nor shall it apply to orphanages operated by fraternal orders, under charters of other states, which have complied with the corporation laws of North Carolina and have that amount of property." Amendment.

SEC. 3. That all laws or clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 28th day of February, A.D. 1925.

CHAPTER 91

AN ACT TO REPEAL CHAPTER 126 PUBLIC-LOCAL LAWS, EXTRA SESSION OF 1924, THE SAME BEING AN ACT TO AUTHORIZE AND DIRECT COUNTY COMMISSIONERS OF DAVIE COUNTY TO ISSUE BONDS IN THE AMOUNT OF \$100,000 FOR REFUND OF OUTSTANDING INDEBTEDNESS.

The General Assembly of North Carolina do enact:

Chapter repealed.

SECTION 1. That chapter one hundred and twenty-six Public-Local Laws, extra session of one thousand nine hundred and twenty-four, be and the same is hereby repealed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 28th day of February, A.D. 1925.

CHAPTER 92

AN ACT TO AMEND ARTICLE 4, SECTION 4112. CHAPTER 80 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

Article amended.

SECTION 1. That article four (4), section four thousand one hundred and twelve of chapter eighty (80) of the Consolidated Statutes, be and the same is hereby amended by adding, in line two (2) of said section, after the word provisions and before the word of, the following: "or any other personal property."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A.D. 1925.

CHAPTER 93

AN ACT TO AMEND SECTION 1661 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section one thousand six hundred and sixty-one of the Consolidated Statutes of North Carolina be and the same is hereby amended by changing the period in line thirteen after the word "alimony," to a semicolon and adding thereafter

the following: "*Provided, however,* that if the cause for divorce is five years separation then it shall not be necessary to set forth in the affidavit that the grounds for divorce have existed at least six months prior to the filing of the complaint, it being the purpose of the act to permit a divorce after a separation of five years and without waiting an additional six months for filing the complaint."

SEC. 2. That all laws and clauses of laws in conflict with this act shall be and are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of February, A.D. 1925.

CHAPTER 94

AN ACT TO INCREASE THE NUMBER OF THE BOARD OF TRUSTEES TO THE EAST CAROLINA TEACHER'S COLLEGE, AMENDING SECTION 5866, CONSOLIDATED STATUTES, IN REFERENCE TO EDUCATIONAL INSTITUTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand eight hundred and sixty-six, Consolidated Statutes, article nine, chapter ninety-six, shall be repealed and the following section enacted in lieu thereof as follows: "said board of trustees shall be composed of seventeen persons which shall include State Superintendent of Public Instruction ex officio as a member thereof, the chairman of the said board of trustees to be elected by the board, the remaining sixteen members of the said board shall be appointed by the General Assembly in classes of four for a term of two years, four for a term of four years, four for a term of six years, and four for a term of eight years, and all vacancies and resignations shall be filled likewise: *Provided,* that those members of the board now holding unexpired terms shall hold the same until the expiration thereof and their successors shall be named as herein provided, all such trustees shall take the oath to perform faithfully their duties."

Number directors increased.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of February, A.D. 1925.

CHAPTER 95

AN ACT TO AMEND SECTION 16 OF CHAPTER 179, PUBLIC LAWS OF 1921, RELATIVE TO THE CENSUS OF SCHOOL POPULATION.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section sixteen of chapter one hundred and seventy-nine, Public Laws of one thousand nine hundred and twenty-one (section five thousand four hundred and thirty-five of volume three of the Consolidated Statutes), be and the same is hereby amended by adding the following paragraph thereto:

Additional paragraph.

If any parent, guardian, or other person having the custody of a child, refuses to give any properly authorized census-taker, teacher, school principal, or other school official charged with the duty of obtaining the census of the school population of any district, the necessary information to enable such person to obtain an accurate and correct census, or shall knowingly and willfully make any false statement to any person duly authorized to take the school census of any district relative to the age or the mental or physical condition of any child, he shall be deemed guilty of a misdemeanor and shall be fined not to exceed twenty-five dollars or imprisoned not to exceed thirty days in the discretion of the court.

Misdemeanor; penalty.

SEC. 2. This act shall be in force from and after its ratification. Ratified this 28th day of February, A.D. 1925.

CHAPTER 96

AN ACT TO AMEND CHAPTER 125 OF PUBLIC AND PRIVATE LAWS, EXTRA SESSION 1908, RELATING TO DISORDERLY CONDUCT IN ROBESON COUNTY, BEING HOUSE BILL NUMBER 375, SENATE BILL 168, RATIFIED ON FEBRUARY 24, 1925, FILE NUMBER 290.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That in the caption of said act, in line two thereof, between the words "Public" and "Laws," strike out the words "and Private."

Amendment.

SEC. 2. That in section one of said act, in line two thereof, strike out between the words "Public" and "Laws" the words "and Private."

Amendment.

SEC. 3. Strike out, in line two of section two between the words "Public" and "Laws" the words "and Private."

SEC. 4. All laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this 28th day of February, A.D. 1925.

CHAPTER 97

AN ACT TO EXTEND THE TIME FOR REGISTRATION OF STATE GRANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That the time for the registration of grants issued by the State of North Carolina be and the same is hereby extended for a period of two years from January first, nineteen hundred and twenty-five: *Provided*, that nothing herein contained shall be held or have the effect to divest any rights, titles or equities in or to the land covered by such grants, or any of them, acquired by any person from the State of North Carolina by or through any entry or grant made or issued since such grants were respectively issued, or those claiming through or under such subsequent entry or grant.

Time of grant registration extended.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 28th day of February, A.D. 1925.

CHAPTER 98

AN ACT TO AMEND SECTION 918, OF THE CONSOLIDATED STATUTES, RELATING TO SERVICE OF SUBPŒNAS AND SUMMONSES FOR JURORS.

The General Assembly of North Carolina do enact:

SECTION 1. Section nine hundred and eighteen of the Consolidated Statutes is hereby amended so as to hereafter read as follows:

Amendment.

"Nine hundred and eighteen. Service by telephone or registered mail on witnesses and jurors, sheriffs, constables and other officers charged with service of such process may serve subpœnas and summonses for jurors by telephone or by registered mail, and such service shall be valid and binding on the person served. When such process is served by telephone the return

of the officer serving it shall state it is served by telephone. When served by registered mail a copy shall be mailed and a written receipt demanded and such receipt shall be filed with the return and be a necessary part thereof."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A.D. 1925.

CHAPTER 99

AN ACT TO ADOPT AS THE STATUTE LAW OF THE STATE OF NORTH CAROLINA THE CHAPTERS, SUBCHAPTERS AND SECTIONS OF VOLUME III OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, PREPARED AND PUBLISHED UNDER THE PROVISIONS OF CHAPTER 86, PUBLIC LAWS 1923.

The General Assembly of North Carolina do enact:

Chapters adopted
as constituting
Public Laws.

SECTION 1. That the chapters, subchapters and sections of the codification of the Public Laws enacted since the compilation of the Consolidated Statutes of North Carolina, as set out and contained in the publication known as volume three of the Consolidated Statutes of North Carolina, which codification and publication is provided for under chapter eighty-six, Public Laws of nineteen hundred and twenty-three, be adopted as constituting the Public Laws enacted since the publication of the Consolidated Statutes of North Carolina and previous to April first, nineteen hundred and twenty-three: *Provided*, that this act shall not have the effect of repealing any existing law and that it shall not be necessary to republish said statutes.

Proviso.

Volume III,
Consolidated
Statutes.

SEC. 2. That such chapters, subchapters and sections as are referred to in section one hereof shall be and constitute volume three, Consolidated Statutes of North Carolina.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 28th day of February, A.D. 1925.

CHAPTER 100

AN ACT TO PROVIDE FOR RECORDING IN THE OFFICE OF THE STATE AUDITOR STATEMENTS CONCERNING BONDS AND NOTES OF COUNTIES, TOWNSHIPS, SCHOOL DISTRICTS, MUNICIPAL CORPORATIONS, AND TAXING DISTRICTS, AND MAKING EFFECTUAL THE MEANS OF PAYMENT PROVIDED FOR SAID SECURITIES AND TO PROVIDE FOR SUPERVISION OF SUCH MEANS BY THE STATE AUDITOR, AND MAKING NONCOMPLIANCE WITH THE TERMS OF THIS ACT A MISDEMEANOR.

Whereas, the default in payment of a single day of the interest or principal of bonds or notes issued by any county, township, school district, municipal corporation or taxing district results not only in discredit to the obligor but seriously affects the credit of the State itself and all of its political subdivisions; and

Preamble.

Whereas, in order to protect the credit of the State and all of its subdivisions, it is imperative to provide State supervision of the means and methods for payment of such principal and interest promptly as the same falls due: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Municipal Bond Recording Act."

Name of act.

SEC. 2. That on or before June first, one thousand nine hundred and twenty-five, it shall be the duty of the clerk or secretary or other recording officer of each board in the State of North Carolina which has heretofore authorized the issuance of county, township, school district, taxing district or municipal bonds or notes having a fixed maturity of one year or more from the date thereof, to file with the State Auditor a statement giving the amount of such bonds or notes then outstanding, their date, the time or times of maturity thereof and of the interest payable thereon, the rate of interest borne, the place or places at which the principal and interest are payable, the denomination of the bonds or notes, and the purpose of issuance. The statement shall also contain the name of the board in which is vested the authority and power to levy the taxes for the payment of the principal and interest of said bonds or notes, and a reference to the law under which said bonds or notes are issued. The State Auditor shall record substance of such statement, and also the substance of similar statements recorded by the law repealed by this act, in a book or books to be provided for that purpose.

Statement of outstanding bonds or notes to be filed with auditor.

Contents of statement.

SEC. 3. It shall be the duty of the recording officer of the governing body or board which shall hereafter authorize any

Statement of
governing board.

Auditor to record
statements.

Blank forms
furnished by
auditor.

Statement of
amounts of tax-
ation sent out by
auditor.

Statement of
auditor to
treasurer.

Payment of bonds
by taxation.

bonds of a county, township, school district, municipality or taxing district, having a fixed maturity of at least one year after the date thereof, to file with the State Auditor a statement giving the amount so authorized, their date, the time or times of maturity thereof, and of the interest payable thereon, the rate of interest to be borne, the place or places at which the principal and interest will be payable, the denomination thereof, and the purpose of issuance, and said statement shall also contain the name of the board in which is vested the authority and power to levy the taxes for the payment of the principal and interest of such bonds, and a reference to the law under which such bonds are to be issued and no such bonds shall be valid until such statement shall have been filed. The State Auditor shall record the substance of such statement in a book or books to be provided for that purpose, and upon request of such recording officer shall issue his certificate to the effect that the statement required by this act has been filed and recorded, and such certificate shall be conclusive evidence of the fact of filing and recording in any action or dispute in relation to the validity of such bonds.

SEC. 4. It shall be the duty of the State Auditor to prepare and furnish to all counties, townships, school districts, taxing districts and municipal corporations throughout the state blank forms upon which such statements may be made, and to keep the statements made pursuant to this law in proper file properly indexed.

SEC. 5. It shall be the further duty of the State Auditor to mail to the recording officer of each board having the power to levy taxes for the payment of the principal or interest of such obligations, as to which statements have been so filed, at least thirty days before the time for the levy of taxes in each year, a statement of the amount to be provided by taxation or otherwise for the payment of the interest accruing upon such bonds or notes within the following year and for the payment of the bonds then maturing.

SEC. 6. It shall be the further duty of the State Auditor to mail to the treasurer or other disbursing officer of every county, township, school district, municipality and taxing district, as to which statements have been filed as provided by this act, at least thirty days before each date upon which any installment of principal or interest of such bonds or notes thereof become payable, a statement of the amount of such payment to be made and the place of payment and a reference to the obligation upon which such payment is required.

SEC. 7. If any board whose duty it shall be to provide for the payment by taxation, or otherwise, of the principal or interest of any such bonds or notes mentioned in sections two and three

of this act shall willfully fail or refuse to make provision for such payment by the levy of such taxes as are authorized to be levied therefor, or otherwise, at or before the time provided for such tax levy, any member thereof who shall be present at the time for such levy who shall not have voted in favor thereof, or who shall not have caused his request that such provision be made to be recorded in the minutes of the meeting, shall forfeit and pay to any taxpayer or any holder of such obligations or interest coupons who sues for the same the sum of two hundred (\$200.00) dollars for each such failure and also all damages caused thereby.

SEC. 8. If any officer whose duty it shall be to pay any of such principal or interest or to remit funds for such payment to the promised place for the payment thereof shall fail or refuse so to do in sufficient time and in sufficient amount for such payment, and if funds for such payment shall be in the hands of such officer, whether or not such payment or remission for payment shall have been ordered or forbidden by any board or officer, the officer so failing or refusing shall be guilty of a misdemeanor and shall forfeit and pay to any taxpayer or any holder of such obligations or interest coupons who sues for the same the sum of two hundred (\$200.00) dollars for each such failure and also all damages caused thereby.

Failure to comply misdemeanor; penalty.

SEC. 9. Any member of any board who shall knowingly and willfully violate the provisions of this act by voting for any appropriation of money raised by taxation, or otherwise, for the payment of the interest and principal or sinking fund of any such bonds or notes to any other purpose until all of such principal and interest shall have been paid, and any disbursing officer who shall knowingly and willfully violate the provisions of this act by paying out any of such funds to any other purpose than the payment of such principal and interest until all of such interest and principal shall have been paid, whether or not such payment shall have been ordered or forbidden by any board, shall be guilty of a misdemeanor, punishable by fine or imprisonment, or both, in the discretion of the court.

Violation and punishment.

SEC. 10. If any officer whose duty it shall be to file any statement required by section two of this act shall fail or refuse to file such statement by June the first, nineteen hundred and twenty-five, or if any officer whose duty it shall be to file any statement required by section three of this act shall fail or refuse to file such statement before the delivery of the bonds or notes concerning which such statement is required, the officer so failing or refusing shall be guilty of a misdemeanor and shall forfeit and pay to any taxpayer or any holder of such obligations or interest coupons who sues for the same the sum of two hundred

Failure to file statement.

(\$200.00) dollars for each such failure and also all damages caused thereby.

Statement of
penalties, etc.

SEC. 11. That the statements which the State Auditor is herein required to mail under sections five and six of this act shall be accompanied by statements of provisions of this act as to penalties and forfeits and misdemeanors for failure to comply with the duties referred to in such statements.

Failure of auditor
to comply.

SEC. 12. That if the State Auditor shall fail to perform any duty imposed upon him by this act he shall forfeit and pay to any taxpayer or any holder of such obligations or interest coupons who sues for the same the sum of two hundred (\$200.00) dollars for each failure and also all damages caused thereby.

Conflicting laws
repealed.

SEC. 13. That all laws or parts of laws in conflict herewith are hereby repealed including chapter one, Public Laws of nineteen hundred and twenty-one, extra session, and chapter one hundred and twenty-three, Public Laws of nineteen hundred and twenty-three.

SEC. 14. That this act shall be in force and affect from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 101

AN ACT TO RAISE REVENUE.

The General Assembly of North Carolina do enact:

Payable in
National
currency.

SCHEDULE A

For calendar
year.

SECTION 1. *Taxes payable in National currency.*

The taxes hereinafter designated are payable in the existing National currency, and except as otherwise provided shall be for the calendar year in which they become due. The lien of the State, county, and municipal taxes levied for any and all purposes in each year shall attach to all real estate of the taxpayer situated within the county or other municipality by which the tax list is placed in the sheriff's or tax collector's hands, which lien shall attach on the first day of May, annually, and shall continue until such taxes, with any penalty and costs which shall accrue thereon, shall be paid.

Lien attached to
all real estate.

Poll tax.
Rate.

SEC. 2. *Poll tax.*

There shall be levied by the board of county commissioners in each county a tax of two dollars on each taxable poll, or male

between the ages of twenty-one and fifty years, except the poor and infirm, whom the county commissioners may declare and record fit subjects for exemption. The taxes levied and collected under this section shall be for the benefit of the public school fund of the county and for the support of the poor, but not more than twenty-five per cent of the tax may be used for latter purpose.

Exemptions.

Tax for school fund and support of poor.

Proportion.

SEC. 3. *State taxes.*

No tax on any property in the State shall be levied for any of the uses of the State Government. The taxes hereinafter levied in this act are for the expenses of the State Government, the appropriations to its educational, charitable, and penal institutions, pensions for Confederate soldiers and widows, the interest on the debt of the State, an equalizing fund for public schools, and other specific appropriations made by law, and shall be collected and paid into the general fund of the State Treasurer.

No State taxes levied on property.

Taxes for State expenses.

Enumeration of uses.

Paid to State Treasurer.

SEC. 4. *Corporation taxes payable to the Commissioner of Revenue.*

Every corporation, joint-stock association, limited partnership, or company whatsoever, from which a report is required by law to be made to the Commissioner of Revenue, shall be subject to and pay to the Commissioner of Revenue annually the franchise tax imposed by section eighty-nine of this act; it shall be the duty of the Commissioner of Revenue to mail to every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this section as relates to penalty as notice of penalty for failure to pay said taxes; and it shall be the duty of the treasurer or other officer having charge of any such corporation, joint-stock association, or limited partnership upon which a tax is imposed to transmit the amount of the tax to the Commissioner of Revenue within thirty days from the date of such notice. If such tax is not paid by the first day of November, it shall be the duty of the Commissioner of Revenue to send, not later than November fifteenth, final notice to such delinquent corporation that penalty will be imposed if payment is not made as required by this section. If the said tax is not paid by the first day of December next following, the Commissioner of Revenue shall thereupon certify the same, with ten per centum of such tax added, to the sheriff or tax collector of the county in which such delinquent corporation has its principal office, and charge such sheriff or tax

Corporations subject to tax and payable to Commissioner of Revenue.

Franchise tax paid to Commissioner of Revenue

Notification of corporation of amount charged.

Notice of penalty for failure to pay.

Payment within thirty days.

Final notice.

Enforcement of payment.

Certificate to tax collector.

Penalty added.

Amount charged to sheriff or tax collector certificate to force and effect as of judgment.

Sheriff to collect same.

Fees allowed for collection.

To be allowed in settlement.

Taxes now due.

Proviso: interest as taxed as capital stock.

Proviso: limited partnerships or joint-stock associations.

Exoneration of any individual stockholders on payment by companies.

Individual stockholders of foreign corporations.

Situs of shares declared of foreign corporations.

Limitations or exemptions repealed.

All property and effects taxable.

Exceptions.

collector with the amounts so certified. Such certificate by the Commissioner of Revenue to the sheriff or tax collector in any county shall have the same force and effect as a judgment and execution against the real and personal property of such corporation as is given by the Machinery Act for the collection of other taxes, and it shall be the duty of the sheriff or tax collector to proceed to collect same, by levy, advertisement, and sale, in the same manner as provided by law for the collection of other taxes. The sheriff or tax collector shall be allowed the same fees for collecting, or for levy, advertisement and sale, as provided by law for collection of other taxes, the same to be allowed in settlement with the Commissioner of Revenue, and in cases where the sheriff after due diligence, is unable to collect the tax, he shall return the same to the Commissioner of Revenue uncollected. The provisions of this section shall apply to any taxes payable directly to the State Treasurer that are due and unpaid at the time of the passage of this act, and such taxes may be certified for collection at any time: *Provided*, that for the purposes of this act interests in limited partnerships or joint-stock associations shall be deemed to be capital stock, and taxed accordingly. Individual stockholders in any corporation, joint-stock association, limited partnership, or company paying a tax on its capital stock shall not be required to pay any tax on said stock or list the same, nor shall corporations legally holding capital stock in other corporations in this State, upon which the tax has been paid by the corporation issuing the same, be required to pay any tax on said stock or list the same. Nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock in this State, and the situs of such shares of stock in foreign corporations, owned by residents of this State, for the purposes of this act is hereby declared to be at the place where said corporation undertakes and carries on its principal business.

SEC. 5. *Tax exemption repealed.*

Whenever in any law or act of incorporation, granted either under the general law or by special act, there is any limitation or exemption of taxation, the same is hereby repealed, and all the property and effects of all such corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation except property belonging to the United States and to municipal corporations and property held for the

benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, and also cemeteries: *Provided*, that no property whatever, held or used for investment, speculation or rent shall be exempt, other than bonds of this State and of the United States Government, unless said rent or the interest on or income from such investments shall be used exclusively for religious, charitable, educational, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable or benevolent institutions.

Proviso: property held for speculation or rent or investment.

INHERITANCE TAX

SCHEDULE AA

SEC. 6. *Rate of inheritance tax.*

All real and personal property of whatever kind and nature, including stocks and bonds of foreign and domestic corporations held or deposited either within or without the State, which shall pass by will or by the intestate laws of this State from any person who may die seized or possessed of the same while a resident of this State, whether the person or persons dying seized thereof be domiciled within or without the State; or if the decedent was not a resident of this State at the time of his death, such property or any part thereof within this State, including stock or stocks in domestic corporations and bonds secured in whole or in part by mortgage or deed of trust upon real or personal property, or both, situate within and located in this State, or any interest therein or income therefrom which shall be transferred by deed, grant, sale, or gift, made within three years of the death of the grantor, bargainor, donor, or assignor: *Provided*, said property conveyed, granted, sold, given or transferred shall, at the time of such deed, grant, or gift, exceed three per cent of the value of the estate of such grantor, bargainor, donor, or assignor, and intended to take effect in possession or enjoyment after such death, to any person or persons or to bodies corporate or politic, in trust or otherwise, or by reason whereof any person or body corporate or politic shall become beneficially entitled in possession or expectancy to any property or the income thereof, shall be and hereby is made subject to a tax for the benefit of the State, as follows, that is to say:

Property subject to inheritance tax.

Deed, grant, sale or gift in contemplation of death.

Subject to tax.

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal an-

Lineal issue or ancestor, adopted child, husband or wife.

cestor, adopted child, or husband or wife, or son-in-law or daughter-in-law or stepchild of the person who died possessed of such property aforesaid, or in person to whom the decedent stood in the mutually acknowledged relation of a parent, and who began such relationship at or before such person's fifteenth birthday, and whose relationship was continuous from such age until the date of the decedent's death, at the following rates of tax for each one hundred dollars of the clear market value of such interest in such property:

RATE OF TAX

Graduated rate.	First \$ 25,000 above exemption.....	1 per cent
	Excess over \$ 25,000 and up to \$100,000....	2 per cent
	Excess over \$100,000 and up to \$250,000....	3 per cent
	Excess over \$250,000 and up to \$500,000....	4 per cent
	Excess over \$500,000 and up to \$1,000,000..	5 per cent
	Excess over \$1,000,000.....	6 per cent

Exemptions. The persons mentioned in this class shall be entitled to the following exemptions: Widows, ten thousand dollars; each child under twenty-one (21) years of age, five thousand dollars; all other beneficiaries mentioned in this subsection, two thousand dollars each: *Provided*, a grandchild or grandchildren shall be allowed the single exemption or the pro rata part of the exemption of the parent which he or they represent; and the same rule shall apply to the taking under a will and also in case of specific legacy or devise.

Proviso: grandchildren.

Second. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendant of the brother or sister or shall be the uncle or aunt by blood of the person who died possessed as aforesaid, at the following rates of tax for each one hundred dollars of the clear market value of such interest:

RATE OF TAX

Graduated rate.	\$10,000 or less.....	3 per cent
	Excess over \$10,000 and up to \$25,000....	4 per cent
	Excess over \$25,000 and up to \$50,000....	5 per cent
	Excess over \$50,000 and up to \$100,000....	6 per cent
	Excess over \$100,000 and up to \$250,000....	8 per cent
	Excess over \$250,000 and up to \$500,000....	10 per cent
	Excess over \$500,000.....	12 per cent

Third. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, at the following rates of tax for each one hundred dollars of the clear market value of such interest:

Other degrees of relationship, collateral relations or strangers in blood or corporations.

RATE OF TAX

\$10,000 or less.....	7 per cent
Excess over \$ 10,000 and up to \$ 25,000....	8 per cent
Excess over \$ 25,000 and up to \$ 50,000....	9 per cent
Excess over \$ 50,000 and up to \$100,000....	10 per cent
Excess over \$100,000 and up to \$250,000....	12 per cent
Excess over \$250,000 and up to \$500,000....	14 per cent
Excess over \$500,000.....	16 per cent

Graduated rate.

Provided, that no tax be imposed or collected under this section on legacies or property passing by will or otherwise, or by the laws of this State to religious, educational, or charitable corporations (not conducted for profit) in this State, and this provision shall apply to all such legacies or property passing by will or by the laws of this State since March twelve, one thousand nine hundred and thirteen.

Proviso:
exemptions.

Fourth. That in calculating the value of the distributive share the following deductions, and no others, shall be allowed: Debts of the decedent, taxes accrued and unpaid, Federal estate taxes and estate and inheritance taxes paid to other states, and death duties paid to foreign countries; drainage and street assessments, funeral and burial expenses, all amounts actually expended for monuments not exceeding the sum of five hundred dollars, commissions of executors and administrators actually allowed and paid, and cost of administration, including reasonable attorney's fees.

Fourth, de-
ductions.

Fifth. That whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees, or devisees, without the qualification and appointment of a personal representative, the clerk of the Superior Court of the county wherein the estate is situated shall certify the same to the Commissioner of Revenue, whereupon the Commissioner of Revenue shall proceed to appraise said estate and collect the inheritance tax thereon as prescribed by this act.

Fifth, settlement
without adminis-
trator or
executor.

Appraisal by
Commissioner of
Revenue.

Advancements and gifts subject to inheritance tax.

Transfers in inadequate consideration.

Definition of such property.

Stock in incorporated company owning property in State subject to tax.

Tax on transfer of bonds and stock.

"Estate" and "property" defined.

Transfers of stock by foreign companies construed.

Property subject to tax.

Waiver of Commissioner of Revenue protection.

Sixth. All advancements and gifts equal to or in excess of three per cent of the decedent's estate at the time such advancements or gifts were made, and made within three years of the decedent's death, shall be subject to the inheritance tax herein prescribed as of the date of death of the decedent. Any transfers or conveyances made upon consideration that was grossly inadequate within the same period shall be an inheritance to the extent that the consideration was inadequate at the time it was made, and shall be subject to the inheritance tax herein prescribed as of the date of the death of the decedent. When property has been granted, sold or transferred to an innocent purchaser for value at the time of the death of the grantor, bargainor or assignor, such property shall not be subject to a lien for an inheritance tax.

Seventh. The words "such property or any part thereof or interest therein within this State," wherever appearing in this act, shall include in its meaning bonds and shares of stock in any incorporated company incorporated in this State, regardless of whether or not any such incorporated company shall have any or all of its capital stock invested in property outside of this State and doing business outside of this State, and the tax on the transfer of any bonds or shares of stock in any such incorporated company owning property and doing business outside of this State shall be paid before waivers are issued for the transfer of such bonds or shares of stock as hereinabove provided for.

The words "estate" and "property" wherever used in this act, except where the subject or context is repugnant to such construction, shall be construed to mean the interest of the testator, intestate, grantor, bargainor, or vendor passing or transferred to the individual or specific legatee, devisee, heir, next of kin, grantee, donee, or vendee, not exempt under the provisions of this act, whether such property be situated within or without the State. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession, or enjoyment, present or future, by distribution, or by statute, descent, devise, bequest, grant, deed, bargain, sale, or gift.

Any incorporated company not incorporated in this State and owning property in this State which shall transfer on its books the bonds or shares of stock of any decedent holder of shares of stock in such company exceeding in par value two hundred dollars before the inheritance tax, if any, has been paid, shall become liable for the payment of the said tax, and any property held by such company in this State shall be subject to execution to satisfy same. A receiver or waiver signed by the Commis-

sioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock or bonds.

Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related and succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Whenever any real or personal property, or both, of whatever kind or nature, including stocks of foreign or domestic corporations or bonds of foreign corporations secured by mortgage or deed of trust upon any real or personal property, or both, situate in and located in the State of North Carolina, is disposed of by will or by deed to any person or persons for life, or the life of the survivor, or for a term of years, or to any corporation for a term of years, with the power of appointment in such person or persons, or in such corporation, or reserving to the grantor or devisor the power of revocation, the tax, upon the death of the person making such will or deed, shall on the whole amount of property so disposed of be due and payable as in other cases, and the said tax shall be computed according to the relationship of the first donee, or devisee, to the devisor.

Where real property is held by husband and wife as tenants by the entirety, the surviving tenant shall be taxable only on one-half of the value of the property so transferred, unless where it shall appear that the husband supplied the entire purchase money and the husband predeceases the wife, the wife shall be chargeable with the entire value of the property for inheritance tax, and where it appears that the wife supplied the entire purchase money and the wife predeceases the husband, the husband is chargeable with the value of the property for inheritance tax, and in the absence of evidence as to the proportions of the purchase price paid by the husband and wife, the presumption will

Power exercised from disposition of property deemed taxable transfer.

Determination of rate and relationship.

Failure.

Result.

Property disposed of to life tenants.

Tax due and payable as in other cases.

Real property held by husband and wife.
Taxable on one-half.

Wife in certain cases to pay entire tax.

be that each paid equal amounts, and only one-half of the value of the property shall be charged to the survivor for inheritance tax.

Commissioner of Revenue to furnish forms.

The Commissioner of Revenue shall prepare and furnish, upon application, blank forms covering such information as may be necessary to determine the amount of inheritance tax due the State of North Carolina on the transfer of any such bonds or stock; he shall determine the value of such bonds or stocks, and shall have full authority to do all things necessary to make full and final settlement of all such inheritance taxes due or to become due, and shall make prompt return to the State Treasurer of all such taxes collected.

Settlement of taxes.

Commissioner of Revenue may require reports.

The Commissioner of Revenue shall have authority, under penalties provided in section eighty-nine of this act, to require that any reports necessary to a proper enforcement of this act be made by any such incorporated company owning property in this State.

SEC. 7. *When all heirs, legatees, etc., are discharged from liability.*

Payment of tax, discharges, heirs, etc.

All heirs, legatees, devisees, administrators, executors and trustees shall only be discharged from liability for the amount of such taxes, the settlement of which they may be charged with, by paying the same for the use aforesaid as hereinafter provided.

SEC. 8. *Discount for payment in six months; interest after twelve months; penalty after two years.*

Discount for payment in six months

Interest after one year.

All taxes imposed by this act shall be due and payable at the death of the testator, intestate, grantor, donor, or vendor, and if the same are paid within six months from the date of the death of the testator, intestate, grantor, donor, vendor, a discount of three per centum shall be allowed and deducted from such taxes; if not paid within one year from date of death of the testator, intestate, grantor, donor or vendor such tax shall bear interest at the rate of six per centum per annum, to be computed from the expiration of one year from the date of the death of such testator, intestate, grantor, donor, or vendor, for a period of one year, and ten per centum per annum thereafter until the same is paid.

Penalty may be remitted in case of unavoidable delay.

Commissioner may remit interest.

The penalty of ten per cent herein imposed may be remitted to simple interest by the Commissioner of Revenue in case of unavoidable delay in settlement of estate or of pending litigation. And the Commissioner of Revenue is further authorized, in case of protracted litigation or other delay in settlement not attributable to laches of the party liable for the tax, to remit all or any portion of the interest charges accruing under this schedule with

respect to so much of the estate as was involved in such litigation or other unavoidable cause or delay: *Provided*, that time for payment and collection of such tax may be extended by the Commissioner of Revenue for good reasons shown.

Proviso: extension of time.

SEC. 9. *Collection to be made by sheriff if not paid in two years.*

If taxes imposed by this act are not paid within two years after the death of the decedent, it shall be the duty of the Commissioner of Revenue to certify to the sheriff of the county in which the estate is located the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes, with an addition of two and one-half per cent as sheriff's fees for collecting same; and the sheriff is hereby given the same rights of levy and sale upon any property upon which the said tax is payable as is given in the Machinery Act for the collection of other taxes. The sheriff shall make return to the Commissioner of Revenue of all such taxes within thirty days after collection.

Collection to be made by sheriff in certain cases.

Certification of Commissioner of Revenue and collection by sheriff.

Sheriff's fees.

Collection by distress.

Return of collections.

SEC. 10. *Executor, etc., shall deduct tax.*

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as aforesaid; and in case of neglect or refusal on the part of said legatee to pay the same such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator, at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor or administrator shall be distributed as is or may be directed by law; and every sum of money retained by any executor or administrator or paid into his hands on account of any legacy or distributive share for the use of the State shall be paid by him to the proper officer without delay.

Taxes deducted from legacies and shares.

Payment on estates other than money.

Payment or delivery on payment of tax.

Sale of article charged with tax.

Distribution of balance.

Tax to be paid promptly.

SEC. 11. *Legacy for life, etc., tax to be retained, etc., upon the whole amount.*

If the legacy or devise subject to said tax be given to a beneficiary for life or for a term of years, or upon condition of contingency, with remainder to take effect upon the termination of the life estate or the happening of the condition of contingency, the tax on the whole amount shall be due and payable as in other

Legacy for life or term taxed on full amount.

Apportionment
of taxes charged.

cases, and said tax shall be apportioned between such life tenant and the remainderman, such apportionment to be made by computation based upon the mortuary and annuity tables set out as sections one thousand seven hundred and ninety and one thousand seven hundred and ninety-one of the Consolidated Statutes, and upon the basis of six per centum of the gross value of the estate for the period of expectancy of the life tenant in determining the value of the respective interests. When property is transferred or limited in trust or otherwise and the rights, interest or estates of the transferees or beneficiaries are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate, within the discretion of the Revenue Commissioner, which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this act, and such tax so imposed shall be due and payable forthwith out of the property transferred and the Commissioner of Revenue shall assess the tax on such property.

SEC. 12. *Legacy charged upon real estate, heir or devisee to deduct and pay to executor, etc.*

Legacy charged
upon real estate,
heir or devisee to
deduct, etc.

Charge on real
estate until paid.

Proviso: Lien
for taxes.

Lien continued
until paid.

Whenever such legacy shall be charged upon or payable out of real estate the heir or devisee of such real estate, before paying the same to such legatee, shall deduct the tax therefrom at the rates aforesaid, and pay the amount so deducted to the executor or administrator or the Commissioner of Revenue, and the same shall remain a charge upon such real estate until paid, and in default thereof the same shall be enforced by the decree of the court in the same manner as the payment of such legacy may be enforced: *Provided*, that all taxes imposed by this act shall be a lien upon the real and personal property of the estate on which the tax is imposed or upon the proceeds arising from the sale of such property from the time said tax is due and payable, and shall continue a lien until said tax is paid and receipted for by the proper officer of the State.

SEC. 13. *Computation of tax on nonresident decedents.*

Computation of
tax on non-
resident
decedents.

Specific bequest
or devise.

Ratio of tax.

A tax shall be assessed on the transfer of property, including property specifically devised or bequeathed, made subject to tax as aforesaid in this State of a nonresident decedent if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations taxable under this act, which tax shall bear the same ratio to the entire tax which the said estate would have been subject to under this act, if such nonresident decedent had been a resident of this State, and all his property real and

personal, had been located within this State, as such taxable property within this State bears to the entire estate, wherever situated.

SEC. 14. *Foreign executor or administrator transferring stock shall pay the tax on such transfer.*

Whenever any foreign executor or administrator or trustees shall assign or transfer any stocks or bonds in this State standing in the name of the decedent or in trust for a decedent, which shall be liable for this said tax, such tax shall be paid on the transfer thereof; otherwise the corporation permitting such transfer shall become liable to pay such tax.

The Commissioner of Revenue is given authority to make appraisal of such stocks or bonds, and settlement of taxes due under this section. Tax shall be computed as provided in this act, and receipt or waiver issued by the Commissioner of Revenue shall be complete protection to any such corporation for the transfer of such stocks or bonds.

SEC. 14a. *Duties of the clerks of the Superior Court.*

It shall be the duty of the clerk of the Superior Court of each of the several counties of the State to make up and transmit to the Commissioner of Revenue on or before the tenth day of each month a list of persons who died, leaving property in his county, during the previous month or those who died prior at any time thereto and whose death had not been reported by said clerk to the Commissioner of Revenue, together with the name and postoffice address of the executor, administrator, or other personal representative of the estate of such deceased person, and in case there is no personal representative, the names and postoffice addresses of the heirs-at-law, legatees, distributees and devisees in so far as such clerk may have such information: *Provided*, that the clerk shall make no report of a death where the estate of the decedent is less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren of the decedent.

It shall also be the duty of the clerk of the Superior Court of each of the several counties of the State to enter in a book, prepared and furnished by the Commissioner of Revenue, to be kept for that purpose, and which shall be a public record, a condensed copy of the settlement of inheritance taxes of each estate, together with a copy of the receipt showing payment, or a certificate showing no tax due, as shall be certified to him by the Commissioner of Revenue.

For these services, where performed by the clerk, the clerk shall be paid by the Commissioner of Revenue when certificates

Foreign executor or administrator transferring stock.

Foreign fiduciaries to pay tax on transfers of stock.

Liability of corporation.

Commissioner of Revenue authorized to appraise stocks or bonds under this section.

Computation of tax.

Receipt or waiver a protection to corporation.

Duties of clerks of Superior Court.

Report of clerk of Superior Court to Commissioner of Revenue of deaths.

Address of executor.

Proviso: no report where estate is less than two thousand.

Additional duties Clerk of the Superior Court.

To be public record.

Fees allowed clerks in addition to other fees and salaries.

and receipts are sent in to be recorded, as follows: For recording the certificates of the Commissioner of Revenue where the tax received by the State is less than five dollars (\$5), or a certificate showing no tax due, the sum of one dollar (\$1). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five dollars (\$5) and less than five hundred dollars (\$500), he shall be paid the sum of five dollars (\$5). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five hundred dollars (\$500) and less than one thousand dollars (\$1,000), he shall be paid the sum of ten dollars (\$10). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than one thousand dollars (\$1,000) and less than two thousand dollars (\$2,000), he shall be paid the sum of fifteen dollars (\$15). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than two thousand dollars (\$2,000) and less than three thousand dollars (\$3,000), he shall be paid the sum of twenty dollars (\$20). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is in excess of three thousand dollars (\$3,000), he shall be paid the sum of twenty-five dollars (\$25), which sum shall be the maximum amount paid for recording the certificate of the Commissioner of Revenue in any one estate: *Provided*, that where the decedent owns real estate in one or more counties other than the county in which the administration of the estate is had, then the fee of the clerks of the court of such other counties for recording the certificate of the Commissioner of Revenue shall be one dollar (\$1) each, and the same fee shall be paid for like service by the clerks in case of the settlement of the estates of nonresidents: *Provided further*, that where the clerk of the Superior Court has failed or neglected to make the report required of him in this section, in that case he shall only receive for recording the certificate of the Commissioner of Revenue the sum of one dollar (\$1).

Proviso: on estate becoming liable thereafter.

Conflicting local acts repealed.

The clerks of the Superior Court of the several counties shall be allowed the fees provided for in this section in addition to other fees or salaries received by them, and any and all provisions in local acts in conflict with this act are hereby repealed.

SEC. 15. *Information by administrator and executor.*

Administrator's statement.

Executor's statement.

Every administrator shall prepare a statement in duplicate, showing as far as can be ascertained the names of all heirs-at-law and their relationship to decedent, and every executor shall prepare a like statement, accompanied by a copy of the will, showing the relationship to the decedent of all legatees, distributees,

and devisees, named in the will, and the age at the time of death of the decedent of all legatees, distributees, and devisees to whom property is bequeathed or devised for life or for a term of years, and the names of those, if any, who have died before the decedent, together with the postoffice address of executor, administrator, or trustee. If any of the heirs-at-law, distributees, and devisees are minor children of the decedent, such statement shall also show the age of each of such minor children. The statement shall also contain a complete inventory of all the real property of the decedent located in the State, and of all personal property of the estate, together with an appraisal under oath the value of each class of property embraced in the inventory, and the value of the whole, together with any deductions permitted by this statute, so far as they may be ascertained at the time of filing such statement; and also the full statement of all gifts or advancements made by deed, grant, or sale, to any person or corporation, in trust or otherwise, within three years prior to the death of the decedent. The statement herein provided for shall be filed with the Commissioner of Revenue at Raleigh, N. C., six months after the qualification of the executor or administrator, upon blank forms to be prepared by the Commissioner of Revenue. If any administrator or executor fails or refuses to comply with any of the requirements of this section he shall be liable to a penalty, to be imposed by the Commissioner of Revenue, of not less than one hundred dollars or more than one thousand dollars. The Commissioner of Revenue, for good cause shown, may remit all or any portion of the penalty imposed under the provisions of this section. Every executor or administrator may make a tentative settlement of the inheritance tax with the Commissioner of Revenue based on the sworn inventory provided in this section: *Provided*, that this section shall not apply to estates of less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren or parent or parents of the decedent.

SEC. 16. *Supervision by Commissioner of Revenue.*

The Commissioner of Revenue shall have complete supervision of the enforcement of all provisions of the Inheritance Tax Act and the collection of all inheritance taxes found to be due thereunder, and shall make all necessary rules and regulations for the just and equitable administration thereof. He shall regularly employ such deputies, attorneys, examiners or special agents as may be necessary for the reasonable carrying out of its full intent and purposes. Such deputies, attorneys, examiners or special agents shall, as often as required to do so, visit the several counties of the State to inquire and ascertain if all inheritance

Age of heirs,
devisees, etc.

Inventory of
property to be
contained in
statement.

Appraisal under
oath to be
made.

Deductions to be
made.

Gifts in
advancements.

Filing of state-
ment with
Commissioner of
Revenue.
Time of filing.

Refusal to com-
ply renders
fiduciary liable
to penalty.

Recovery of
penalty.
May remit
penalty.
Tentative
settlements.

Proviso: limit
of application
of law.

Commissioner of
Revenue to
supervise enforce-
ment of inherit-
ance tax act.

Rules and regu-
lations, deputies,
attorneys, agents,
and examiners.

Duties of agents
of Commissioner.

Special appraisals.	taxes due from estates of decedents, or heirs-at-law, legatees, devisees, or distributees thereof, have been paid; to see that all statements required by this act are filed by administrators and executors, or by beneficiaries under wills where no executor is appointed; to examine into all statements filed by such administrators and executors; to require such administrators and executors to furnish any additional information that may be deemed necessary to determine the amount of tax that should be paid by such estate. If not satisfied, after investigation, with valuations returned by the administrator or executor, the deputy, attorney, examiner, or appraiser shall make an additional appraisal after proper examination and inquiry, or may, in special cases, recommend the appointment by the Commissioner of Revenue of a special appraiser, who, in such case, shall be paid five dollars per day and expenses for his services. The administrator or executor, if not satisfied with such additional appraisal, may appeal within thirty days to the Commissioner of Revenue, which appeal shall be heard and determined as other cases. From this decision the administrator or executor shall have the right to appeal to the Superior Court of the county in which said estate is situated for the purpose of having said issue tried; said appeal to be made in the same way and manner as is now provided by law for appeals from the decisions of the Corporation Commission: <i>Provided</i> , that the tax shall first be paid, and if it shall be determined upon trial that said tax or any part thereof was illegal or excessive, judgment shall be rendered therefor with interest, and the amount of tax so adjudged overpaid or declared invalid shall be certified by the clerk of the court to the Commissioner of Revenue, who is authorized and directed to draw his warrant on the State Treasurer for the amount thereof.
Compensation.	
Administrator may appeal to Commissioner of Revenue and to Superior Court.	
Rules governing appeals.	
Proviso: to first paid. Repayment if directed by the court.	
Commissioner of Revenue authorized draw warrant on State Treasurer.	

Legatees in case of refund of legacy to be repaid part of tax.

SEC. 17. *Proportion of tax to be repaid upon certain conditions.*

Whenever debts shall be proven against the estate of a decedent, after the distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a proportion of the said tax shall be repaid to him by the executor or administrator if the said tax has not been paid into the State treasury, or shall be refunded by the State Treasurer, if it has been so paid in, upon certificate of the Commissioner of Revenue.

SEC. 18. *Commissioner of Revenue may order executor, etc., to file account, etc.*

If the Commissioner of Revenue shall discover that reports and accounts have not been filed, and the tax, if any, has not

Citation to file account.

been paid as provided in this chapter, he shall issue a citation to the executor, administrator, or trustee of the decedent whose estate is subject to tax, to appear at a time and place therein mentioned, not to exceed twenty days from the date thereof, and show cause why said report and account should not be filed and said tax paid, and when personal service cannot be had, notice shall be given as provided for service of summons by publication in the county in which said estate is located; and if said tax shall be found to be due, the said delinquent shall be adjudged to pay said tax, interest and cost. If said tax shall remain due and unpaid for a period of thirty days after notice thereof, the Commissioner of Revenue shall certify the same to the sheriff, who shall make collection of said tax, cost and commissions for collection, as provided in section nine of this chapter.

Citation to appear and show cause.

Notice by publication judgment for tax.

Delinquent to pay tax, interest and costs.

Collection by sheriff.

SEC. 19. *Failure of administrator, executor or trustees to pay tax.*

Any administrator, executor or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of the said taxes, and the same may be recovered in an action against such administrator, executor, or trustee and the sureties on his official bond. Any clerk of the court who shall allow any administrator, executor, or trustee to make a final settlement of his estate without having paid the inheritance tax due by law, and exhibiting his receipt from the Commissioner of Revenue therefor, shall be liable upon his official bond for the amount of such taxes.

Liability for failure of administrator, executor or trustee to pay inheritance tax.

Action for recovery.

Clerk of court liable in certain cases.

SEC. 20. *Failure of clerk to collect and pay over tax.*

If the Commissioner of Revenue shall ascertain that any clerk has failed to pay over any inheritance tax which he has collected, the Commissioner of Revenue shall demand payment of the same by said clerk at once, and if such clerk shall fail to account for or pay over such tax within sixty days from such demand, he shall be liable on his official bond for double the said tax, to be recovered by the Commissioner of Revenue in an action in the Superior Court of the county in which said clerk resides: *Provided*, that estates that were settled and final account thereof approved prior to the first of March, one thousand nine hundred and fifteen, shall not be subject to any further or additional inheritance tax, but that this shall not be construed to relieve clerks from liability of actual collections of inheritance taxes from such estates.

Commissioner of Revenue to demand payment of tax collected and not paid over.

Clerk liable for double the tax.

Action for recovery.

Proviso: does not apply where estates settled prior to act.

SEC. 21. *Executor defined.*

Executor defined. That whenever the word "executor" appears in this section entitled "Inheritance Tax," that it shall include executors, administrators, collectors, committees, trustees, and all fiduciaries.

SCHEDULE B

SEC. 22. *Defining taxes under this schedule.*

Defining taxes.	Taxes in this schedule shall be imposed as a license tax for the privilege of carrying on the business or doing the act named, and nothing in this act contained shall be construed to relieve any person, firm or corporation from the payment of the tax as required in the preceding schedule, and if the business that is made taxable under this schedule is carried on at two or more separate places, a separate license for each place of business shall be required. The license issued under this schedule shall be for twelve months and shall expire on the thirty-first day of May of each year. Such license thus obtained shall be a personal privilege, and shall not be transferable nor any abatement in the tax allowed, except where the party shall become liable for such tax by beginning business after the first day of January and prior to the thirty-first day of May, in which case only one-half of the tax provided for in this schedule shall be collected; and unless otherwise provided in the section levying the tax, the tax levied for the use and benefit of the State shall be collected in each county in which the business is conducted, except as otherwise herein provided. Whenever in this act a tax is graduated with reference to the population of the city or town in which the privilege is exercised, the minimum tax provided in such section shall be applied to the same business or privilege when conducted or exercised outside of a municipality, unless such privilege is exercised or business conducted within one mile of the corporate limits of a city or town, in which case the same tax shall be imposed and collected as if the business were conducted inside the municipality. All State taxes imposed by this schedule shall be paid to the Commissioner of Revenue, or to one of his deputies, and all State licenses required shall be issued by the Commissioner of Revenue, except as otherwise specifically provided for in this act. The schedule of taxes imposed and the rates therein named shall apply only after the thirty-first day of May, one thousand nine hundred and twenty-five, but prior to said time the rates named in this schedule of the Revenue Act of one thousand nine hundred and twenty-three shall apply. All county taxes under this schedule shall be collected by the sheriff or tax collector, and the county licenses therefor shall be issued by such officer.
Tax refund in pending schedule not released.	
Separate licenses.	
Date of expiration. Not transferable.	
Tax to be collected.	
Tax on business outside municipality.	
State taxes paid to Commissioner of Revenue.	
Exception.	
Issue of license.	

SEC. 23. *Theaters.*

On such room or hall used as a theater or opera house, where public exhibitions or performances are given for profit, the license tax shall be as follows: In cities or towns of less than one thousand five hundred inhabitants, thirty-five dollars (\$35) per annum; less than three thousand inhabitants and more than one thousand five hundred, seventy-five dollars (\$75) per annum; less than five thousand inhabitants and more than three thousand, one hundred dollars (\$100) per annum; less than ten thousand inhabitants and more than five thousand, one hundred and sixty dollars (\$160) per annum; less than fifteen thousand inhabitants and more than ten thousand, two hundred and seventy-five dollars (\$275) per annum; more than fifteen thousand and less than twenty-five thousand, four hundred dollars (\$400) per annum; more than twenty-thousand inhabitants, five hundred dollars (\$500).

The license under this section shall be issued by the Commissioner of Revenue, and shall be conspicuously posted in the entrance of the vestibule of the room or hall. Counties shall not levy any tax under this section, and cities or towns shall not levy a greater amount of license tax than the amount levied by the State. Companies or individuals when performing or exhibiting in rooms or halls licensed under this section shall not be required to pay any other license tax.

SEC. 24. *Traveling theatrical companies.*

On every traveling theatrical, traveling moving picture, or traveling vaudeville company giving exhibitions or performances in any hall, tent, or other place not licensed as provided in the preceding section, whether on account of municipal ownership or for any other reason, fifteen dollars (\$15) on each day's or part of a day's exhibitions or performances; that two or more exhibitions at different times on the same day and place shall only be liable for one day's tax, and the owner of the hall, tent, or other place shall be responsible for the tax, but artists exhibiting paintings or statuary work of their own hands shall only pay two dollars: *Provided*, all such places of amusement as do not charge more than a total of fifty cents (50 cents) for admission at the door and right to reserved seats, and shall perform in any given place as much as one week at a time, shall only be required to pay fifteen dollars (\$15) for the first day and five dollars (\$5) for each succeeding day. No tax shall be levied by counties under this section, and cities or towns shall not collect a greater amount than the State tax, and the proprietor of any such show shall apply in advance to the Commissioner of Revenue for a license for each county in which a per-

Theaters.

Towns less than
1500 inhabitants.

Graduated.

Commissioner of
Revenue to issue
license.Traveling
theatrical
companies.Owners of place
of exhibition
liable for tax.

Proviso.

Graduated taxes.

No taxes shall be
levied by counties
cities or towns
under this
section.Application for
license for each
county.

Liability for failing to secure license.

Proviso: license valid in any county.

License fees.

Companies operating under this provision.

Proviso: organization exhibiting animals or conducting side shows.

Moving pictures or vaudeville shows.

Tax on halls or rooms.

Graduated tax.

County cannot levy any tax.

Cities and towns one-half of State tax.

Manufacturing, selling or leasing moving picture films.

Counties to levy no tax.

City and town no more than State.

formance is to be given. Failing to do this, the show shall be subject to the actual expenses incurred by the Commissioner of Revenue or one of his deputies in enforcing payment of the license levied under this section: *Provided, further*, that license may be issued by the Commissioner of Revenue for three hundred dollars to any traveling theatrical, traveling moving picture, or traveling vaudeville company, or combination of theatrical, moving picture, and vaudeville company, consisting of not more than ten performers, the said license to be valid in any county, and in payment of all State license tax, and a company operating under a State license of three hundred dollars shall be subject to municipal license tax of not exceeding ten dollars per week or part of a week: *Provided, further*, that any traveling organization which exhibits animals or conducts sideshows in connection with its performance shall not be considered a traveling theatrical company under this section.

SEC. 25. *Moving pictures or vaudeville shows.*

On each room, hall or tent used as a moving picture or vaudeville show, a tax as follows: In towns of less than one thousand five hundred inhabitants, thirty-five dollars (\$35) per annum; less than five thousand inhabitants and more than one thousand five hundred, seventy-five dollars (\$75) per annum; less than ten thousand and more than five thousand, one hundred and fifty dollars (\$150) per annum; less than fifteen thousand inhabitants and more than ten thousand, two hundred and fifty dollars (\$250) per annum; more than fifteen thousand and less than twenty-five thousand, three hundred and fifty dollars (\$350) per annum; more than twenty-five thousand inhabitants, four hundred dollars (\$400): *Provided*, that in towns of more than twenty-five thousand inhabitants, three hundred and fifty dollars (\$350) shall be the tax on each room, hall or tent used as a moving picture or vaudeville show whose charge for admission is not more than twenty cents including reserve seat charge. Counties shall not levy any tax under this section, and cities or towns shall not levy more than one-half of the amount levied by the State.

SEC. 26. *Manufacturing, selling, or leasing moving picture films.*

Each person, firm or corporation engaged in the business of manufacturing, selling or leasing films used in moving pictures shall pay a privilege tax of two hundred dollars. Counties shall not levy any tax under this section, and cities or towns shall not levy a greater amount of license tax than that of the State.

SEC. 27. *Circuses, menageries, wild west, dog and pony shows, etc.*

On every exhibition of a circus, menagerie, wild west show, dog and pony show, and every other show not licensed in the preceding sections, a tax as follows, for each day or part of a day: Shows transported by wagons, or motor vehicles, fifteen dollars. Shows requiring transportation of—

RATE OF TAX	
15-car trains and less.....	\$ 30.00
16 to 25-car trains.....	80.00
25 to 40-car trains.....	110.00
40 to 50-car trains.....	165.00
Over 50-car trains.....	220.00

Circuses, menageries, wild west shows, dog and pony shows, and other shows not licensed in preceding sections.
Tax for day or part of day.
Shows transported by wagons or motor vehicles.
Graduated tax.

Provided, that no county, city or town shall levy more than one-half of the amount levied by the State: *Provided, further*, that no county, city or town shall levy a parade tax. On each side show charging an admission with shows requiring less than thirty-one cars for transportation, fifteen dollars; on all other shows, thirty dollars. Every county shall have power to fix the county tax on all shows enumerated in this section at such amount as the county commissioners shall deem proper, not to exceed one-half the amount levied by the State. That the various county commissioners of any county in North Carolina in which there is a regularly organized agricultural fair may refuse to allow any circus, menagerie, wild west show, dog and pony show, or carnival show to exhibit within five miles of such fair from its beginning to its ending: *Provided*, that notice is given the Commissioner of Revenue by the commissioners of said county not to issue such license to said entertainments sixty days prior to the date of such exhibition. Notice shall be given the Commissioner of Revenue by management of the shows included in this section five days before any exhibition is given in each county, as provided for herein. The person, firm or corporation by whom any show taxed under this section is owned or controlled shall file with the Commissioner of Revenue, not less than five days before the same shall enter the State for the purpose of exhibiting therein, a statement, duly subscribed, setting out in detail such information as the Commissioner of Revenue may deem necessary to cover the places within the State where exhibitions are to be given, the character of the exhibition, etc., and before giving any of the exhibitions provided in said statement, the said person, firm or corporation shall pay to the Commissioner of Revenue the entire tax fixed by the Commissioner of Revenue and due the State upon all such exhibitions as set forth in said statement, and in the event that

Proviso: that no city or town or county to levy not more than half State tax.

No parade tax.

Side shows with less than 30 cars.

All other side shows.

Each county to fix county tax.

Tax limited.

Counties having agricultural fairs.

Proviso: notice to Commissioner of Revenue.

Five days notice to be given by management of show.

Statement to be filed before entering State.

Statement in detail to be filed with Commissioner of Revenue

Commissioner to fix rate of tax.

Shall pay Commissioner entire tax.

May cancel license.	one or more of said exhibitions included in said statement, and for which the tax has been paid, shall be canceled or shall not be made, then the Commissioner of Revenue is authorized upon proper application made to him, to refund the tax collected for such exhibitions. Upon receipt of such a statement the Commissioner of Revenue shall fix and determine the amount of the license tax with which such show is chargeable, and shall endorse his finding upon such report, and transmit a copy thereof to the sheriff or tax collector of each and every county in which such show is to exhibit, and to the division deputy with full and particular instructions as to the license tax to be collected therefrom, which instructions may be modified from time to time when deemed necessary for the purpose of the proper enforcement of this section. It shall be the duty of the sheriff of each and every county in which such circuses or shows are advertised or exhibited to promptly communicate such information to the Commissioner of Revenue, and in case the statement respecting any such shows as herein enumerated shall not be filed in apt time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties, it shall be the duty of the Commissioner of Revenue to cause his duly authorized representative to attend at one or more points in the State where such circus or show is advertised or expected to exhibit, for the purpose of securing such statement, or fixing and determining the amount of the license tax with which such show is chargeable, and of giving proper instructions for the collection of such tax. Any circus or show which shall exhibit in the State before said statement shall have been filed, or which shall, after the filing of such statement, give any exhibition taxable at a higher rate than the exhibition authorized by the Commissioner of Revenue upon the basis of the statement filed, shall be chargeable with a license tax of fifty per cent greater than that hereinbefore prescribed, and the division deputy commissioner in the division in which such circus or show shall exhibit shall in all cases collect such excess tax and shall be charged with and make settlement as for other taxes: <i>Provided</i> , that the Commissioner of Revenue in his discretion may remit such excess tax, wholly or in part.
May refund tax.	
License tax fixed by Commissioner of Revenue.	
Transmit a copy to sheriff and division deputy.	
Instructions may be modified.	
Sheriff to send advertisements to Commissioner of Revenue.	
May secure data if statements not filed.	
Excess tax for exhibition before statement filed or lower tax rate than chargeable.	
Division deputy to collect taxes.	
Commissioner may remit excessive tax.	
Carnival companies, traveling circuses, moving picture and vaudeville shows, museums and menageries, merry-go-rounds, and ferris wheels, filling week-stand engagements or giving week-stand exhibitions.	

SEC. 27a. *Carnival companies, etc.*

On all carnival companies and shows of like character, moving picture and vaudeville shows, museums and menageries, merry-go-rounds and ferris wheels, and other like amusement enterprises, conducted for profit under the same general management and filling week-stand engagements, or in giving week-stand exhibitions, whether under canvas or not, the following taxes

shall be paid for each week or part of week, to wit: On all such carnival companies and traveling circuses and shows of a like character, consisting of not more than six distinct attractions, conducted for profit, two hundred dollars (\$200) for the State and a like amount for the county; and when consisting of more than six distinct attractions, conducted for profit, three hundred dollars (\$300) for the State and a like amount for the county: *Provided*, that towns and cities of less than ten thousand inhabitants may levy a like tax, in an amount not greater than that levied for both State and county purposes; and cities of more than ten thousand inhabitants may levy a like tax, in an amount not greater than that levied for both State and county purposes: *Provided, further*, that no such carnival company or combination shall be relieved from the payment of the tax hereinbefore provided for, or of any part thereof, whether State, county or municipal, by reason of the donation or appropriation of the whole or any part of the proceeds arising from the carrying on of the same to any religious, charitable, educational, or other cause whatsoever: *Provided*, that this section does not repeal any local act prohibiting the showing of carnivals of the authority of the board of county commissioners to prohibit such shows: *Provided, further*, that if the Commissioner of Revenue shall issue a license for an exhibition in any county having a local statute prohibiting the same, then the said license shall not authorize such exhibition to be made in such counties, but the Commissioner of Revenue shall refund, upon proper application, the tax paid for such license.

Taxes for week or part of week.

Not more than six distinct attractions.

More than six distinct attractions county tax equal State tax.

Graduated tax as to size of towns.

Proviso: tax not relieved by donation of part of receipts.

Proviso: local laws prohibiting carnivals.

Commissioner may refund tax.

SEC. 28. *Certain entertainments exempt from license tax.*

All exhibitions or entertainments, except as in this act excepted, given for the sole benefit of religious, charitable, or educational objects shall be exempt from taxation: *Provided*, that when operas, chautauquas, star courses, or theatrical troupes are employed, such as usually appear in licensed halls or theaters, then the tax shall be the same as that imposed on traveling theatrical companies performing in unlicensed halls: *Provided, further*, that no tax shall be charged for any exhibitions or entertainments for the sole benefit of religious, charitable, or educational objects and given in halls used at the time exclusively for such objects, nor for exhibitions given at city parks and other resorts, when no charges for admission are made: *Provided*, no county, city or town shall levy any additional tax on chautauquas, and no tax shall be collected for the use of the State on any bona fide chautauqua acting under contract with local committee of guarantors.

Certain entertainments exempt from license tax.

Proviso: shows usually appearing in licensed halls or theaters.

Exhibitions or entertainments for sole benefit of religious, charitable or educational objects in halls used for such objects.

Exhibitions at city parks and other resorts when no charge is made. No county, city or town shall levy additional tax on chautauqua and no State tax on chautauquas under contract with local committee of guarantors.

License tax on professions, attorneys, physicians, dentists, etc.

SEC. 29. *Attorneys, physicians, dentists, etc.*

On each and every practicing lawyer, practicing physician, dentist, oculist, photographer, optician, osteopath, architect, optometrist, public accountant licensed by the State Board of Public Accountants, electrical engineer, chiropractor, civil engineer (including those enumerated in this section employed by the State, county, municipality, corporation, firm or individual); chiropodist, or any person practicing any professed art of healing for fee or reward, the sum of twenty-five dollars: *Provided*, that only one-half of the said tax shall be collected from those whose receipts from the business or profession for the preceding year did not exceed one thousand dollars (\$1,000): *Provided, further*, that no city, town or county shall levy an additional license tax under this section. Said license when paid in one county shall be good in every other county in the State.

Tax limited.

No city, town or county tax.
License good in all counties of State.

Public stenographers, etc.
License tax.

SEC. 29a. On every public stenographer and on every public accountant, other than public accountants licensed by the State Board of Public Accountants, the sum of ten dollars.

Real estate and rent-collecting agents.

SEC. 30. *Real estate and rent-collecting agents.*

Every individual, firm or corporation buying or selling real estate of any and every description for profit, whether as agent or otherwise, or collecting rent for compensation, shall pay an annual license tax, in towns of less than five thousand inhabitants, twenty dollars; in towns of more than five thousand and less than ten thousand, thirty dollars; in towns of more than ten thousand and less than fifteen thousand, forty dollars; in towns of more than fifteen thousand, fifty dollars. Cities and towns may, in their discretion, levy a tax under this section not in excess of the State tax: *Provided*, that this section shall apply only to individuals, firms or corporations engaging in a business herein taxed.

Graduated tax.

Real estate auction sales.

SEC. 31. *Real estate auction sales.*

Any person, firm or corporation that conducts auction sales of real estate for profit shall pay a tax of twenty dollars per day on which auction sales of real estate are held where the total amount of the sales does not exceed twenty thousand dollars; where the total amount of the sales exceeds twenty thousand dollars, an additional tax of one dollar for each one thousand of the excess, and the county may levy an equal amount. *Provided*, this tax shall not apply to sales under mortgages, deed of trust, or order of court.

County tax.

Proviso: sales under mortgage, deed of trust, or court order.

Coal dealers wholesale.

SEC. 32. *Coal dealers.*

Every individual, corporation, firm or association or persons engaged in and conducting the business of selling coal in car

load lots, or in greater quantities, shall be deemed to be a wholesaler and shall pay an annual license tax of seventy-five dollars: *Provided*, that if the wholesaler in this section defined shall also sell coal in less than car load lots and deliver coal in less than car load lots, he shall not be subject to the retail dealer's license tax as hereinafter provided; at retail, an annual license tax in each town in which coal is sold or delivered: In towns of less than two thousand five hundred inhabitants, ten dollars; in towns of more than two thousand five hundred and less than ten thousand inhabitants, twenty-five dollars; in towns of more than ten thousand, seventy-five dollars: *Provided*, that where the retailer does not deliver the coal to his customers by means of wagons or other vehicles, that in such cases the annual license tax in any city shall be five dollars: *Provided, further*, that no license tax shall be levied by any county under this section.

Coal dealers
retail.

Tax graduated as
to size of town
or city.

Proviso: retailers
not making
delivery.

SEC. 33. *Collecting agencies.*

On every collecting agency collecting accounts, bills, notes, or other money, from one person in favor of another, an annual license tax of fifty dollars.

Collecting
agencies.

SEC. 34. *Dealers in second-hand clothing.*

On every dealer in second-hand clothing, shoes or other wearing apparel, an annual license tax of twenty dollars: *Provided*, that this section shall not apply to rummage sales or bazaars conducted for charitable purposes by any church or similar organization.

Dealers in
second-hand
clothing.

SEC. 35. *Undertakers and embalmers, and retail dealers in coffins.*

On all undertakers, embalmers and retail dealers in coffins, an annual license tax in towns or cities of over twenty-five thousand inhabitants, one hundred dollars; in towns or cities of over fifteen thousand inhabitants and less than twenty-five thousand inhabitants, seventy-five dollars; in towns or cities of over ten thousand inhabitants and less than fifteen thousand inhabitants, fifty dollars; in towns or cities of over five thousand inhabitants and less than ten thousand inhabitants, thirty dollars; in cities, towns or villages of less than five thousand inhabitants and over five hundred inhabitants, fifteen dollars; in villages of less than five hundred inhabitants, five dollars: *Provided*, that this act shall not apply to cabinet makers (and who is not an undertaker) who makes coffins to order.

Undertakers, em-
balmers, etc.,
and retail
dealers in
coffins.

Graduated tax
according to size
of town or city.

Proviso: cabinet
makers making
coffins to order.

SEC. 36. *Dealers in horses and mules.*

On all persons, firms or corporations who buy and sell horses and mules as a business or for profit and who in each and every

Resident dealers
in horses and
mules.

Privilege tax on not exceeding one load.

Additional tax for each car.

Tax to be paid to Commissioner of Revenue.

Limit of car load.

Head tax on greater or less number.

Tax on all purchases.

Tax on non-resident dealers.

One car load.

Additional tax per car.

Car load.

Head tax on greater or less number.

Tax on all purchases.

Dealers to keep records of moneys and freight bills until checked.

License issued by Commissioner of Revenue.

Separate license in each county where business maintained.

No county, city or town to levy a tax.

Selling or attempting to sell without license a misdemeanor.

Punishment.

Persons feigning partnership in order to avoid tax guilty of a misdemeanor.

Livery stable keepers classed as dealers.

May list a poll tax or property for taxation, in the State, an annual license tax of twenty-five dollars. The foregoing tax shall be for the privilege of selling not exceeding one carload of horses or mules, and for each additional carload of horses or mules, bought, an additional tax of five dollars per car shall be paid semiannually to the Commissioner of Revenue. For the purpose of computing this tax, twenty-five horses or mules shall be considered a carload, and for cars containing more or less than this number the tax shall be twenty cents per head, and the tax herein imposed shall apply to all purchases by dealers, whether shipped by freight or otherwise. And if such person, firm or corporation aforesaid does not list a poll tax or property for taxation, the annual license tax shall be one hundred (\$100) dollars, which tax shall be for the privilege of selling not exceeding one carload of horses or mules, and for each additional carload of horses or mules bought, an additional tax of ten dollars per car shall be paid semiannually to the Commissioner of Revenue. For the purpose of computing this tax, twenty-five horses or mules shall be considered a carload, and for cars containing more or less than this number the tax shall be forty cents per head, and the tax herein imposed shall apply to all purchases by dealers, whether shipped in by freight or otherwise. Every person, firm or corporation engaged in this business shall keep an accurate record of invoices and freight bills covering such shipments until such invoices and freight bills shall have been checked up by a deputy commissioner of revenue. The license for conducting said business shall be issued by the Commissioner of Revenue. A separate license shall be required in every county where a separate place of business is maintained: *Provided*, that any person, firm or corporation doing or desiring to do business in more than one place may, upon the payment of two hundred and fifty dollars, be issued a license good in any county in the State. No county, city or town shall levy or collect any tax under this section. Any person required to take out a license under this section who shall sell or attempt to sell any horses or mules without having obtained such license shall be deemed guilty of a misdemeanor, and upon conviction shall be fined fifty dollars or imprisoned not exceeding thirty days, the fine to be paid into the State Treasury for the general school fund. No person shall feign or pretend to be partners when they are in fact not bona fide such, in order to evade the tax to which they would otherwise be liable under the provisions of this section, and a violation of this provision shall make the offender guilty of a misdemeanor. All persons, firms, or corporations operating under a livery stable license who

buy horses and mules for sale shall be classed as horse dealers, and in addition to their livery stable tax, shall be required to pay such tax as he or they shall be liable for under this section: *Provided*, that this section shall not apply to persons dealing solely in horses or mules of their own raising.

Additional tax.

Proviso:
breeders.

SEC. 37. *Phrenologists.*

Phrenologists.

On every person engaged in the practice of phrenology, an annual license tax of one hundred dollars for each county in which such person does business.

SEC. 38. *Bicycle dealers.*

Bicycle dealers.

On every individual, corporation, association, or firm engaged in the business of buying or selling bicycles, or motorcycles, or bicycles and motorcycle supplies and fixtures, an annual license tax as follows: In cities or towns of twenty thousand inhabitants, or over, twenty-five dollars; in cities or towns of less than twenty thousand and more than ten thousand inhabitants, twenty dollars; in cities or towns of less than ten thousand inhabitants, ten dollars.

Tax according to
size of town
or city.

SEC. 39. *Commission merchants.*

Commission
merchants.

On every commission merchant, broker or dealer buying or selling goods and merchandise on commission, a tax of twenty-five dollars per annum is hereby levied: *Provided*, that no county, city or town in which said commission merchant, broker or dealer does not maintain an office or place of business shall be permitted to levy any tax upon said business; and on every person, firm or corporation selling or offering for sale stocks in foreign corporations, an annual tax of two hundred dollars.

Commission mer-
chants and
brokers.

Persons, firms, or
corporations sell-
ing or offering to
sell stock in
foreign
corporations.

SEC. 40. *Ship brokers.*

Ship brokers.

On every person engaged in the business of managing the affairs occurring between the owners of vessels and the shippers or consignees of the freight which they carry, usually known as "ship brokers," an annual license tax of forty dollars; on every person owning or operating marine railways with a hauling capacity of less than eighty tons, fifteen dollars; on every marine railway with a hauling capacity of more than eighty tons and less than one hundred and fifty tons, fifty dollars; on every marine railway with a hauling capacity of more than one hundred and fifty tons, seventy-five dollars.

Marine railways.

SEC. 41. *Pawnbrokers.*

Pawnbrokers.

No person shall, without a license authorized by law, engage in the business of lending money or other things for profit for or on account of specific articles of personal property, other than

farm products, deposited with the lender in pledge. Any person who shall in any manner lend or advance money as aforesaid on the pledge and possession of such personal property shall be held to be a pawnbroker. After such person shall have forfeited his right to redeem the property the pawnbroker may cause said property to be sold at public auction. The expenses attending the sale shall be paid out of the proceeds of sale, and if any surplus arise from the sale, after satisfying the money advanced, with the interest and cost which have accrued, such surplus shall be paid over to the person depositing the property as aforesaid. Any person acting as pawnbroker without a license shall pay a fine of not less than fifty nor more than five hundred dollars. A pawnbroker shall pay for the privilege of transacting business an annual license tax of two hundred and fifty dollars.

Gasoline service stations.

SEC. 42. *Gasoline service stations.*

On every person, firm or corporation engaged in the business of operating an automobile service or filling station and dispensing gasoline to the public, an annual license tax as follows: In cities or towns of less than twenty-five hundred inhabitants, five dollars (\$5); in cities or towns of more than twenty-five hundred inhabitants and less than ten thousand, ten dollars (\$10); in cities or towns of more than ten thousand inhabitants and less than twenty thousand, fifteen dollars (\$15); in cities or towns of more than twenty thousand inhabitants, twenty dollars (\$20); *Provided*, that upon each such filling station using more than two devices for dispensing gasoline an additional tax of two dollars (\$2) shall be levied for each such additional device. No county shall levy any tax upon this business, and no city or town shall levy more than one-half the tax levied herein.

Sewing machines.

SEC. 43. *Sewing machines.*

Every person, firm or corporation selling sewing machines in this State shall pay an annual license tax to the Commissioner of Revenue of two hundred dollars (\$200), and the Commissioner of Revenue shall issue a license to said person, firm or corporation to sell sewing machines until June first next thereafter. In addition to the license tax above required, every person, firm or corporation selling sewing machines shall pay a tax of one dollar (\$1) on every hundred dollars of the total amount received during each year for or on account of machines sold, leased, or exchanged in this State during said year and prior thereto, after the ratification of this act, which tax shall be paid to the Commissioner of Revenue before securing an annual license on June first in each year. Any person, firm or corporation selling

sewing machines without having paid the license tax required by this section shall pay a penalty of two hundred and fifty dollars, to be recovered by the Commissioner of Revenue in a civil action in the Superior Court of Wake County, and shall also pay double the license and sales taxes required by this section for the year then current. When a person, firm or corporation makes application for the license required by this section, the Commissioner of Revenue shall require a sworn statement showing the amount of sales of sewing machines made by the applicant in this State for the year preceding the first day of June then last past. The Commissioner of Revenue may require an itemized statement, and may require the production of books and papers, and may make such investigation as he may deem proper and after making said investigation the Commissioner of Revenue shall find what was the amount received from said sales for said year, and shall collect tax upon said amount at the rate aforesaid. If the applicant be a natural person he shall sign the application and statement of sales and swear to the correctness of the latter. If the application be made by a firm, one of the partners shall verify the application. If it be made by a corporation, the verification of the statement shall be made by one of the managing officers. Any person, firm or corporation making a false statement for the purpose of defrauding the State out of taxes due under this section shall be guilty of a misdemeanor, and shall be liable to a penalty of one thousand dollars, to be recovered by the Commissioner of Revenue in a civil action to be instituted in the Superior Court of Wake County. Any person, firm or corporation taking out license under this section may employ an unlimited number of agents and secure a duplicate copy of said license for each agent by paying a fee of five dollars to the Commissioner of Revenue, and the county in which the applicant does business may charge a tax of five dollars; each duplicate license so issued to contain the name of the agent to whom it is issued and the same to be non-transferable. An agent holding such duplicate copy of license is licensed thereby to sell only the sewing machine sold by the holder of the original license. No person, firm or corporation licensed under this section shall be required to pay any other license or privilege tax and no county shall have the right to impose any license or privilege tax. Cities and towns may levy a license or privilege tax, not to exceed twenty-five dollars, on any dealer having an office or selling from any receiving point, except upon such companies as have paid license tax and tax on receipts as above provided. Any merchant or dealer who shall buy sewing machines from a manufacturer or dealer paying the license and gross sales tax hereunder may sell such sewing machines without

Double tax.

Recovery of penalty.

Sworn statement on application for license.

Commissioner may require books, etc., to be produced before him.

And make investigations.

Finding out amount of sales.

Collection of tax.

Verification of application and statement.

False statement a misdemeanor.

Penalty.

Recovery of penalty.

Employment of agents.

Duplicate licenses.

Fee of duplicate.

County tax.

Duplicate license to contain name of agent.

Not transferable.

Agent to sell machines of principal only.

No other license or privilege tax.

No county tax. Cities and towns tax.

Sale tax exclusive.

Merchants selling
licensed
machines.

Protection of
duplicate license.

Duplicate license
marked for
persons selling.

Feather
renovators.

Peddlers defined.

License tax.

Peddlers with
horse, mule or
vehicle.

Peddlers of medic-
inal or proprie-
tary, flavoring
extracts, spices,
and toilet articles,
having no paid
or free
attractions.

Itinerant sales-
man in rented
houses.

Application for
license in
advance.

Issue license
upon prompt pay-
ment of tax.

Expiration of
license.

Persons not
liable.

paying any gross sales tax thereon, and without paying any license tax except the cost of securing a duplicate license in the name of the person, firm, or corporation taking out the license, and paying the gross sales tax; and such duplicate license shall protect any person, firm or corporation, selling sewing machines upon which the license and gross sales taxes shall have been paid, from any additional tax. Such duplicate license issued to such dealer may be issued in the name of the person, firm, or corporation taking out the original license and paying the gross sales tax, but may be marked for the benefit of the person, firm or corporation desiring to again sell in this State such sewing machines.

SEC. 44. *Feather renovators.*

On every individual or firm, or association of persons, or his or their agents, engaged in the business of renovating feathers, a license tax as follows: Ten dollars for each county in which such business may be solicited or conducted.

SEC. 45. *Peddlers.*

Any person who shall carry from place to place any goods, wares, or merchandise and offer to sell or barter the same, or actually sells or barter the same to other than merchants, dealers or those regularly engaged in the mercantile business, shall be deemed to be a peddler and shall pay a license tax as follows: Each peddler on foot, twenty-five dollars for each county; each peddler with horse, ox or mule, with or without vehicle, or with a vehicle propelled by any other power, seventy-five dollars for each county; each and every peddler of medicinal and proprietary preparations, flavoring extracts, spices and toilet articles, whether on foot or with horse, mule, or ox, with or without vehicle, or with vehicle propelled by any other power, one hundred dollars for each county. Every itinerant salesman, who shall expose for sale, either on the street or in a house rented temporarily for that purpose, goods, wares, or merchandise, shall pay a tax of one hundred dollars in each county in which he shall carry on such business, whether as principal or as agent for any other person. Every person mentioned in this section shall apply in advance for a license to the Commissioner of Revenue for each county in which he proposes to peddle or sell, and he shall issue the license upon the payment of the tax, which shall expire at the end of twelve months from its date. This section shall not apply to those who sell or offer for sale books, periodicals, printed music, ice, wood for fuel, fish, beef, mutton, pork, vegetables, fruits, bread, cakes, pies, or any product of the farm or dairy (whether produced by those selling or offering to sell

such articles or another) or articles of their own individual manufacture except medicine or drugs: *Provided*, that the governing body of any town or city may license and regulate the foregoing in such manner as said governing body may deem just and reasonable. The board of county commissioners or the Commissioner of Revenue may exempt Confederate soldiers and disabled veterans of the Spanish-American War and disabled soldiers of the World War, who are bona fide residents of this State or who entered the service from this State, and when exempted by the board of county commissioners they shall notify the Commissioner of Revenue of such exemptions, and such exemptions shall continue for only one year, but may be renewed, and the same shall in no case be transferable, and such license shall be good in any county in the State. No city, town or county shall levy any tax upon the soldiers so exempted: *Provided*, that this section shall not apply to persons or their agents engaged in exchanging woolen goods for wool: *Provided, further*, that this section shall not apply to drummers selling by wholesale and bona fide residents who are blind.

Proviso: licensed by towns and cities.

Exemptions by county commissioners, veterans of Civil, Spanish-American, and World War.

Board of commissioners to notify Commissioner of Revenue of those exempted. Limit of exemptions not transferable.

Proviso: persons exchanging woolen goods for wool.

Proviso: drummers selling by wholesale and blind residents.

Sec. 45a. *Construction companies.*

On every person, firm or corporation who for a fixed price or fee undertakes to construct buildings, highways, or other structures, in accordance with plans and specifications prepared by a licensed architect or registered engineer, where such person, firm or corporation engages in an undertaking for a price not less than ten thousand dollars nor more than one hundred thousand dollars an annual license tax of two hundred and fifty dollars, and where said person, firm or corporation engages in an undertaking to cost more than one hundred thousand dollars, an annual license tax of five hundred dollars, the same to be collected by the Commissioner of Revenue.

Construction companies.

Tax on graduated scale.

Collected by Commissioner of Revenue.

Sec. 46. *Mercantile agencies.*

On every mercantile agency or association doing or soliciting business in this State which has for its object the rating of the commercial status of persons, firms or corporations, the sum of two hundred and fifty dollars, to be paid by the principal office in the State to the Commissioner of Revenue, and no city, town, or county shall levy any additional license tax. Any person representing any mercantile agency which has failed to pay a license tax as above provided shall be guilty of a misdemeanor.

Mercantile agencies.

No city, town or county to levy additional tax.

Representing mercantile agency without license, a misdemeanor.

Sec. 47. *Gypsies or fortune-tellers.*

Every company of gypsies or strolling bands of persons living in wagons or tents or otherwise who trade horses or mules or receive rewards for pretending to tell fortunes, four hundred dol-

Gypsies or fortune-tellers.

License for each county.

License no bar to indictments.

Fortune tellers, palmists, clairvoyants.

Lightning rod agents.

Subsec. 1.
Not to sell or offer for sale until brand of lightning rod approved by Insurance Com.

Fee for license.

Subsec. 2.
Application to and license of general agent by Insurance Commissioner.

Said license shall set forth.

The license fee.

Subsec. 3.

Local county agent.

Fee for county agent.

Fee paid to Insurance Commissioner for county.

Application for local agent.

License issued.

Subsec. 4.

Semiannual report.

Sworn statement.

lars in each county in which they offer to trade horses or mules or practice any of their crafts, recoverable out of any property belonging to any of the company but nothing herein contained shall be so construed as to exempt them from any indictment or penalties imposed by law, and any other person or persons receiving rewards for pretending to tell fortunes or practicing the art of palmistry, and clairvoyants, shall pay one hundred dollars in each county in which they offer to practice their profession or craft.

SEC. 48. *Lightning rod agents.*

Subsection 1. No manufacturer or dealer, whether person, firm, or corporation, shall sell, or offer for sale, in this State any brand of lightning rod, and no agent of such manufacturer or dealer shall sell, or offer for sale, or erect any brand of lightning rod until such brand has been submitted to and approved by the Insurance Commissioner and a license granted for its sale in this State. The fee for such license, including seal, shall be fifty dollars.

Subsec. 2. Upon written notice from any manufacturer or dealer licensed under the preceding subsection of the appointment of a suitable person to act as his agent in this State, and upon filing an application for license upon the prescribed form, the Insurance Commissioner may, if he is satisfied as to the reputation and moral character of such applicant, issue him a license as general agent of such manufacturer or dealer. Said license shall set forth the brand of lightning rod license to be sold, and the fee for such license, including seal, shall be fifty dollars.

Subsec. 3. Such general agent may appoint local agents to represent him in any county in the State by paying to the Insurance Commissioner a fee of ten dollars for each such county, which the Insurance Commissioner shall pay to the treasurer of such county. Upon filing application for license of such local agent on a prescribed form, and paying a fee of three dollars for each county in which said applicant is to operate, the Insurance Commissioner may, if he is satisfied that such applicant is of good repute and moral character, and is a suitable person to act in such capacity, issue him a license to sell and erect any brand of lightning rod approved for sale by the general agent in such county applied for.

Subsec. 4. Each general agent shall submit to the Insurance Commissioner semiannually, on January thirty-first and July thirty-first, upon prescribed forms, a sworn statement of gross receipts from the sale of lightning rods in this State during the preceding six months, and pay a tax thereon of eighty (80) cents

on each one hundred dollars (\$100), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

Subsec. 5. No county, city, or town shall levy a license or privilege tax exceeding twenty dollars on any dealer having a general office or selling from a receiving point, and no person, firm, or corporation paying a tax upon gross sales under this section shall be required to pay a tax on said sale under or by virtue of any other section of this act.

Subsec. 6. All licenses, fees, and taxes collected under this section shall, unless otherwise provided, be paid by the Insurance Commissioner into the State Treasury. Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

Subsec. 7. Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen, and any person, firm, or corporation acting without a license or selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner or of otherwise violating any of the provisions of this act, shall be punished by a fine of not more than two hundred dollars (\$200), or six months imprisonment for each offense.

Subsec. 8. All licenses issued under this section expire on April first, unless sooner revoked for cause.

SEC. 49. *Hotels.*

On each hotel operated on the American plan and charging more than one dollar and less than two dollars per day, an annual tax of twenty-five cents for each and every room; hotels charging not less than two dollars nor more than three dollars per day, fifty cents per room; hotels charging three dollars per day, and not in excess of four dollars and fifty cents per day, one dollar per room; hotels charging four dollars and fifty cents per day and not in excess of six dollars per day, two dollars and fifty cents per room; hotels charging in excess of six dollars per day and less than seven dollars and fifty cents, three dollars per room; hotels charging seven dollars and fifty cents per day or more per day, four dollars per room. Each hotel run on the European plan shall pay an annual tax of fifty cents on each room for which the charge is one dollar and fifty cents per day or less; on each room for which the charge exceeds one dollar and fifty cents per day, and does not exceed two dollars and fifty cents per day, one dollar and fifty cents; on all rooms for which the charge exceeds two dollars and fifty cents per day and does not exceed four dollars and fifty cents per day, three dollars; on

Tax on sale.
Itemized list of sale.
County of sale agent.
Subsec. 5.

County, city or town tax.

Subsec. 6.
License fees and taxes to be paid to the State Treasurer.
License not transferable, valid for one person.
Revocable for cause.

Subsec. 7.

License exhibited on demand.

Punishment for violation of section.

Subsec. 8.
Expiration of license.

Hotels.

Tax graduated.

Proviso: resort hotels and boarding houses.

Proviso: boarding houses charging less than ten dollars per week.

Restaurants, etc.

Graduated tax.

Cotton compressors.

Billiard and pool tables and bowling alleys.

Operators defined.

License tax.

Proviso: Social clubs different rate.

Proviso: municipal tax.

Proviso: license outside of towns or cities to be approved by County Commissioners.

all rooms for which the charge exceeds four dollars and fifty cents per day, four dollars. The office, dining room, one parlor, the kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel: *Provided*, that one-half of the foregoing taxes shall be collected from resort hotels and boarding houses which are kept open for only six months or less in the year, whether the charges are made at daily, weekly, or monthly rates: *Provided, further*, that this tax shall not apply to boarding houses charging less than ten dollars per week.

SEC. 50. *Restaurants, etc.*

On restaurant, cafe or cafeteria, or upon each hotel operating dining service on European plan, an annual license tax as follows: On those having chairs or stools for less than ten persons, five dollars; on those having chairs or stools for more than ten persons and less than twenty-five persons, ten dollars; on those having chairs or stools for more than twenty-five persons, and less than fifty persons, twenty dollars; on those having chairs or stools for fifty or more persons, thirty dollars. On all other restaurants or stands where prepared food is sold as a business, five dollars.

SEC. 51. *Cotton compresses.*

Every individual, firm, corporation, or association of persons engaged in the business of compressing cotton shall pay an annual license tax of two hundred and fifty dollars (\$250) on each and every compress.

SEC. 52. *Billiard and pool tables, and bowling alleys.*

Every individual, firm, corporation, or association of persons who shall rent, maintain or own a building wherein there is a table or tables at which billiards or pool is played, or bowling alley or alleys of like kind, shall be deemed to be operating a billiard or pool room or alley for public use, and shall pay an annual license tax of twenty-five dollars (\$25) on each table or alley operated: *Provided, however*, that clubs organized and maintained for social and recreational purposes only and for which no profit is derived shall pay ten dollars on each table or alley operated: *Provided, further*, that clubs organized and maintained for social and recreational purposes only, which do not make any charge for any game or games played or any service rendered in connection with the said tables or bowling alleys, shall not be subject to this tax: *Provided, further*, that municipalities shall not charge more than double the tax levied by the State: *Provided, however*, that it shall be unlawful for the Commissioner of Revenue to issue a license under this section to any person or corporation to maintain a billiard or pool table or bowling alley for public use outside of incorporated towns or cities, except with

the approval of the county commissioners, and all applications for such license are hereby required to be filed with the county commissioners at least ten days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or posted at three conspicuous places in the community where the license is to be exercised, for two weeks prior to the action of the county commissioners thereon: *Provided, further*, that nothing herein shall be construed to require the payment of a license tax on bowling alleys in public parks or on public play-grounds not operated for gain or profit. Notwithstanding the issuance of license by the Commissioner of Revenue hereunder, any city or town shall have the right to prohibit the keeping for public use, of any billiard or pool tables, bowling alley or alleys of like kind within its limits, unless otherwise provided in the charter of said city or town: *Provided*, the charter of said city or town authorized the same.

Application filed with county commissioners.

Publication of notice of application.

Proviso: bowling alleys in parks or play grounds.

Prohibited by cities and towns.

Proviso: charter authorize the same.

SEC. 53. *Persons offering gifts as an inducement to purchase.*

On any person or establishment offering any article for sale and proposing to present purchasers with any gift or prize as an inducement to purchase, twenty-five dollars (\$25): *Provided*, that this section shall not be construed as giving license or relieving such person or establishment from any penalties incurred by violation of the criminal law.

Persons offering gifts as inducement to purchase.

Dealer in prize photographs.

Violation of criminal law.

SEC. 54. *Slot machines.*

Upon every slot machine operated in this State wherein is kept any article to be purchased by depositing therein any coin or thing of value, and for which may be had any article of merchandise whatsoever, or anything that can be exchanged for any article of merchandise, the sum of two dollars and fifty cents (\$2.50) for every machine for each county where set up or operated. Upon every machine wherein may be seen any picture, or any music may be heard by depositing in the machine any coin or thing of value, and each weighing machine and every machine for making stencils by the use of contrivances operated by slot by depositing in the machine any coin or thing of value, or any lock operated by slot, wherein money or other thing of value is to be deposited, the sum of two dollars and fifty cents (\$2.50) for each machine in each county where set up or operated: *Provided*, that this section shall apply only to such slot machines where the return is in all cases both fixed and certain: *Provided, further*, that no specific license tax shall be levied or collected on machines delivering merchandise of the market value of the coin deposited and used as an automatic clerk, or slot machines where drinking water is delivered at one cent (1c.)

Slot machines.

Picture, music, weighing, and stencil making machines.

Proviso: the returns to be fixed and certain.

Proviso: automatic clerk.

Drinking water machines.

Proviso: prohibited machines.	a glass: <i>Provided, further,</i> that any person using, running, or operating a slot machine of any description for any other purpose than above set forth, or machine exhibiting nude or obscene pictures, shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned at the discretion of the court.
Misdemeanor.	Where any machine required a deposit of more than one cent, the tax shall be ten dollars (\$10) on each machine. No county, city or town shall be permitted to levy or collect a license tax on any machine described in this section.
Punishment.	
No county, city, or town to levy tax.	
Bagatelle tables, etc.	SEC. 55. <i>Bagatelle tables, merry-go-rounds, etc.</i>
Bagatelle table and other games or plays.	On each bagatelle table, merry-go-round, hobby-horse, switch-back railway, shooting gallery, swimming pool, skating rink or place for any other games or play, with or without name (unless used for private amusement or exercise alone), the following graduated tax shall be paid, to wit: In cities or towns of less than five thousand inhabitants, five dollars (\$5); from five to ten thousand inhabitants, ten dollars (\$10); in all cities or towns of more than ten thousand inhabitants, twenty dollars (\$20).
Graduated tax.	
Boxing and wrestling matches.	SEC. 55a. <i>Boxing or wrestling matches.</i>
Graduated tax.	On each room, hall, tent, or other place where there is carried on any boxing or wrestling match, shall be levied a tax as follows: In cities or towns of less than ten thousand inhabitants, twelve dollars and fifty cents (\$12.50) for each exhibition; in cities or towns of ten thousand inhabitants or more, twenty-five dollars (\$25) for each exhibition: <i>Provided,</i> that this tax shall apply whether such exhibition is given in a licensed or unlicensed hall, and the owner of the hall or property where said exhibition is given shall be responsible for the tax.
Proviso: owner of hall to be responsible for tax.	
	SEC. 56. <i>Stockbrokers.</i>
Stockbrokers.	Every dealer in stocks, bonds, notes or contracts for the payment of money or other securities shall pay for the privilege of transacting business an annual license tax in towns of less than five thousand inhabitants, thirty dollars; in towns of more than five thousand inhabitants and less than ten thousand inhabitants, sixty-five dollars; in towns of more than ten thousand and less than fifteen thousand inhabitants, one hundred and twenty-five dollars; in towns of more than fifteen thousand inhabitants, two hundred and fifty dollars. No county, city or town shall levy or collect any tax under this section. This section shall not apply to bona fide banks.
Graduated tax.	
County, city or town tax.	
Cotton buyers and sellers on commission.	SEC. 56a. <i>Cotton buyers and sellers on commission.</i>
	Every person, firm or corporation buying or selling cotton on commission shall pay for the privilege of transacting business

an annual license tax in towns of less than five thousand inhabitants, fifteen dollars; in towns of more than five thousand and less than ten thousand inhabitants, thirty dollars; in towns of more than ten thousand and less than fifteen thousand inhabitants, sixty-five dollars; in towns of more than fifteen thousand inhabitants, one hundred and twenty-five dollars. No county, city or town shall levy or collect any tax under this section exceeding twenty-five dollars (\$25) for the county, and ten dollars (\$10) for the city or town.

SEC. 57. *Bottling works.*

Each person, firm or corporation manufacturing, bottling, or distributing other than in bottles, soda water, coca-cola, pepsi-cola, ginger ale, and like preparations shall pay an annual tax, in rural districts and towns of two thousand five hundred inhabitants or less, fifty dollars (\$50); in towns of over two thousand five hundred and not exceeding five thousand inhabitants, seventy-five dollars (\$75); in towns of over five thousand and not exceeding ten thousand inhabitants, one hundred dollars (\$100); in towns and cities of over ten thousand and not exceeding twenty thousand inhabitants, one hundred and thirty dollars (\$130); in towns or cities of over twenty thousand inhabitants and less than thirty thousand inhabitants, one hundred and fifty dollars (\$150); in towns or cities of thirty thousand inhabitants or over, one hundred and seventy-five dollars (\$175). Every wholesale dealer dealing in the products enumerated in this section shall pay one-half of the taxes imposed in this section; and when manufacturers or bottlers are also wholesale dealers in the products of other manufacturers, they shall also be liable for the tax as wholesale dealers: *Provided*, that wholesale dealers dealing in products manufactured or bottled by manufacturers or bottlers who have paid the tax imposed in this section shall be liable for one-fourth of the tax imposed in this section: *Provided, further*, that no county shall levy more than one-half of the amount levied by the State. *Provided, further*, that only one State tax shall be collected and no county other than the county in which the bottling works has its principal place of business shall levy any tax under this section, and no municipality located within the county in which the bottling works has its principal place of business except the municipality in which such principal place of business is located shall levy any tax under this section. Nor shall any municipality or county levy or collect any further tax upon said manufacturers or bottlers; nor shall any tax be levied or collected by any county or municipality on account of the delivery of the products of the manufacturers or bottlers herein mentioned.

Bottling works.

Graduated tax.

Proviso: only one State tax. No county or municipality to collect tax.

Packing houses.

SEC. 58. *Packing houses.*

Dealer with cold storage plant.

Upon every meat packing house doing business in this State, and also upon every wholesale dealer in meat packing house products who owns, leases, or rents and operates, in this State a cold storage warehouse in connection with said wholesale business, one hundred dollars (\$100) for each county in which said business is carried on.

Newspaper contests.

SEC. 59. *Newspaper contests.*

Every person, corporation, or association that conducts contests and offers a prize or prizes to obtain subscriptions to newspapers, an annual license tax of fifty dollars (\$50) for weekly, semi or tri-weekly newspapers, and one hundred dollars (\$100) for each daily newspaper in which said contest is advertised.

Persons, firms or corporations selling certain oils.

SEC. 60. *Persons, firms or corporations selling certain oils.*

Annual license tax.
Graduated tax on gross sales.

Each person, firm, or corporation selling illuminating oil, lubricating oil, benzine, naphtha, or gasoline in this State shall pay an annual license tax to the Commissioner of Revenue, on or before the first day of July in each year, for the twelve months preceeding the first day of June, where the gross sales exceed five thousand dollars (\$5,000), one per centum upon such gross sales. The said amount of sales shall be returned to the Commissioner of Revenue by the general manager of the said oil company, if a corporation, and if a natural person, by him, and duly sworn, upon forms to be prepared by the Commissioner of Revenue for that purpose. Any person, firm, or corporation subject to this license tax and doing business in this State without having paid such license tax shall be liable to a penalty of one thousand dollars (\$1,000), and in addition thereto to double the tax imposed by this section; and the Commissioner of Revenue is authorized to bring any suit for the collection of the same in the Superior Court of Wake County. No county shall impose any tax under this section upon the business of oil dealers. No city or town shall levy a license or privilege tax exceeding ten dollars (\$10) and only when there is located in such city or town an agency, station or warehouse for the distribution and sale of such oils; and the person, firm, or corporation paying the tax upon the gross sales as aforesaid shall not be liable for any other tax except the ad valorem tax upon the property situate and being in this State: *Provided*, that no tax shall be collected under the provisions of this section while the inspection fees or charges are collected under and by virtue of article fourteen of chapter eighty-four of the Consolidated Statutes of one thousand nine hundred and nineteen and the amendments thereto.

Penalty.

Collection of penalty.

No county, city or town tax.

Exempt from all other tax except ad valorem.

Proviso: that no tax collected while inspection fees are charged and collected.

SEC. 61. *Automobiles for hire.*

Every person, firm, or corporation who keeps automobiles or other motor vehicles for hire, and who in each and every May lists a poll tax or property for taxation in the county in which the business is transacted, shall pay an annual tax of ten dollars (\$10) for each automobile or other vehicle kept for that purpose and having seating capacity for not more than seven persons, and for motor vehicles having seating capacity for more than seven persons, twenty dollars (\$20); and if such person, firm or corporation aforesaid does not list a poll or property for taxation the annual tax shall be twenty dollars (\$20) for motor vehicles having seating capacity for not more than seven persons, and forty dollars (\$40) for motor vehicles having seating capacity for more than seven persons. Every person, firm or corporation who keeps automobile trucks for hire shall pay an annual tax of ten dollars (\$10) for each automobile truck operated for that purpose. Every person, firm or corporation operating one or more automobiles for hire shall carry a number plate in a conspicuous place on each machine so operated for hire, on which shall be printed or stamped the words "For Hire," and also number and date said license expires. Every person, firm, or corporation violating the provisions of this section shall be subject to a fine of five dollars (\$5) for every day if offense continues without having said license plate. It shall be the duty of the Commissioner of Revenue to purchase a sufficient number of plates for this purpose, to be paid for by the State Treasurer: *Provided*, the penalty provided above shall not apply, if the tax has been paid and application for the tag made to the Commissioner of Revenue until tag is furnished by the Commissioner of Revenue. This section shall not apply to the motor vehicle carriers regulated in an act providing for the regulation, supervision, and control of persons, firms, corporations, and associations owning, controlling, operating or managing motor vehicles used in the business of transporting persons or property for compensation on the improved public highways of the State which are or may hereafter be declared to be parts of the State highway system, or any of the county highways, and prescribing and imposing license fees and providing for the disposition of the revenue raised by the same, ratified February twentieth, one thousand nine hundred and twenty-five.

Automobiles for hire.

Taxpayers keeping automobiles for hire.

License if applicant is not a taxpayer.

License number plate.

Punishment for violation of section.

Purchase of plates.

Proviso: penalty not applicable if license paid until tag furnished.

This section does not apply to certain vehicles operated under another law.

SEC. 62. *Building and loan associations.*

That on every building and loan association which avails itself of the exemption from ad valorem taxation on so much of the value of all its shares as may be represented by the total loans of such association as provided in the Machinery Act, an annual

Building and loan associations.

Privilege tax.

Tax collected by Insurance Commissioner for county, State and municipality apportionment of tax.

Proviso: these taxes to be payable to Insurance Commissioner.

Pressing clubs and dry-cleaning plants.

No county tax.

City or town tax.

Bona fide students operating clubs.

Barber shop.

Shoe-shine parlor.

privilege tax of ten cents on each one hundred dollars paid into and held by such association on account of shares in said association issued and outstanding on December thirty-first of the preceding year as shown by reports of such associations to the Insurance Commissioner. That said tax shall be payable to and collected by the Insurance Commissioner for the benefit of the State and the county, city or town in which said association is located, and paid over to the treasurer or sheriff of each, one-third to the State, one-third to the county, and one-third to the city or town: *Provided*, that the taxes collected under this section shall be due and payable to the Insurance Commissioner on June thirtieth of each year.

SEC. 63. *Pressing clubs and dry-cleaning plants.*

On every person, firm, or corporation engaged in pressing or dry-cleaning clothing, and having in their employ not more than two persons, an annual license tax of five dollars (\$5); and upon those engaged in such business, and having more than two persons in their employ, an annual license tax of ten dollars (\$10); and in all towns or cities where the number of inhabitants exceeds ten thousand, the amounts above named shall be doubled as a tax under this section. No county shall levy any tax under this section. No city or town shall levy more than the amount levied by the State.

This section shall not apply to any bona fide student of any college or university of the State operating a pressing and dry-cleaning business during the school term of said college or university, at said college or university, and while he is in attendance thereupon as a student.

SEC. 63a. *Barber shops.*

Every person, firm or corporation conducting a barber shop shall pay two dollars per annum for each chair maintained in the business.

SEC. 64. *Shoe-shine parlor.*

Every individual, firm, or corporation who shall maintain or operate a place of business wherein there is operated a shoe-shine parlor or stand or chair, shall pay an annual tax as follows: Where the number of chairs or operators is two or less, five dollars (\$5); where the number of chairs or operators exceeds two and is less than six, ten dollars (\$10); where the number of chairs or operators is more than six and does not exceed ten, twenty dollars (\$20); where the number of chairs or operators exceeds ten, thirty dollars (\$30): *Provided*, that this section shall not apply to any place of business charging five cents or less for shining a pair of shoes or boots.

SEC. 65. *Tobacco warehouse.*

Every person, firm, or corporation operating a warehouse in which leaf tobacco is sold upon commission shall, on or before the thirty-first day of May in each year, obtain a license from the Commissioner of Revenue for the privilege of operating such warehouse for the next ensuing year. Such license shall be a personal privilege and shall not be transferable, nor shall any abatement be made in the tax. The license shall be for twelve months, and shall expire on the thirty-first day of May of the year following: The tax which shall be paid for such license shall be as follows: If in a warehouse in which one million pounds of leaf tobacco or less was sold the previous year, twenty-five dollars (\$25); if in a warehouse where more than one million pounds of leaf tobacco and less than two million pounds was sold the previous year, the tax shall be fifty dollars (\$50); if in a warehouse where two million pounds of leaf tobacco and less than three million pounds of leaf tobacco was sold the previous year, the tax shall be one hundred and twenty-five dollars (\$125); if in a warehouse where more than three million pounds of leaf tobacco was sold the previous year and less than four million pounds, the tax shall be two hundred dollars (\$200); if in a warehouse where more than four million pounds of leaf tobacco was sold the previous year and less than five million pounds, the tax shall be three hundred dollars (\$300); if in a warehouse where more than five million pounds of leaf tobacco was sold the previous year, the tax shall be five hundred dollars (\$500). The Commissioner of Agriculture shall certify to the Commissioner of Revenue on or before the thirtieth day of May of each year the name of each person, firm, or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds sold by such person, firm, or corporation for the preceding year ending on said date. The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which shall have failed to make reports of the tobacco sold by such warehouse, and the solicitor shall prosecute any such person, firm, or corporation under the provisions of this act. In computing the amount of tobacco sold in any warehouse for the purposes of this section, the total number of pounds sold, including resales, shall be used.

The Commissioner of Revenue or his deputies shall have the right to examine the books of any warehouse for the purpose of verifying the reports made by such warehouse and ascertaining the number of pounds of leaf tobacco which shall have been sold by such warehouse.

Tobacco
warehouse.
License before
May 31.

License personal
and not
transferable.

No abatement
of tax.

License for 12
months.
Date of
expiration.

Graduated tax.

Commissioner of
Agriculture to
certify
warehouses and
sales.

Commissioner of
Agriculture to
certify those
failing to make
report to
solicitor.

Solicitor to
prosecute.

Examining of
books of
warehouses

Violation of act
a misdemeanor.
Punishment.

Any person, firm, or corporation violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined in the discretion of the court.

No county, city
or town tax.

No county, city, or town shall levy any additional tax under this section.

Newsdealers on
trains.

SEC. 66. *Newsdealers on trains.*

Graduated tax.

Upon all persons, companies, or corporations carrying on the business of selling books, magazines, papers, fruits, confections or other articles of merchandise on railroad trains in this State, an annual license tax as follows: Where such news company operates on less than three hundred miles of railroad or railroads, two hundred and fifty dollars (\$250); where such news company operates on three hundred miles and less than five hundred miles of railroad or railroads, five hundred dollars (\$500); where such news company operates on five hundred miles or more of railroad or railroads, one thousand dollars (\$1,000). No county or municipality shall have authority to levy any tax for the privilege of carrying on said business.

No county or
municipality to
levy any tax.

Soda fountains.

SEC. 67. *Soda fountains.*

Graduated tax.

On each soda fountain operated by any person, firm, or corporation an annual tax as follows: In towns of less than one thousand inhabitants, five dollars (\$5); in towns of one thousand inhabitants and less than five thousand, ten dollars (\$10); in towns of five thousand inhabitants and less than ten thousand, fifteen dollars (\$15); in towns of ten thousand inhabitants and less than fifteen thousand, twenty dollars (\$20); in towns of fifteen thousand inhabitants and less than twenty-five thousand, thirty dollars (\$30); in towns of twenty-five thousand or more inhabitants, forty dollars (\$40). On each stand at which soft drinks are carbonated and sold, the same not being strictly a soda fountain, and on each place of business where bottled carbonated drinks are sold at retail there shall be an annual tax of two dollars and fifty cents (\$2.50). No county shall levy any tax under this section and no city or town more than one-half of the tax levied under this section. Nothing in this section shall be construed to authorize the sale of soft drinks containing cocaine or any of its salts or derivatives.

Dealers in
patent rights
and formulas.

SEC. 68. *Dealers in patent rights and formulas.*

On every person, firm, or corporation selling or offering for sale any patent right or formula, an annual license tax of ten dollars (\$10) for each and every county to be collected by the Commissioner of Revenue.

SEC. 69. *Stallions and jacks.*

All persons, firms, or corporations who own and keep for breeding purposes, for pay, any stallion or jack, shall pay an annual license tax of ten dollars (\$10) on each stallion or jack, the same to be collected by the Commissioner of Revenue: *Provided*, that no county, city, or town shall levy any tax under this section.

Stallions and jacks.
 Proviso: no county, city or town to levy any additional tax.

SEC. 70. *Insurance companies.*

The officer authorized to collect the tax on insurance, bond, and investment companies, associations or orders, shall collect and pay into the State Treasury charges, fees and taxes, as to a life insurance company or association, two hundred and fifty dollars (\$250). For each license issued to a fire insurance company or association of companies operating a separate or distinct plant of agencies, two hundred dollars (\$200); for each license issued to an accident or insurance company or association, two hundred dollars (\$200); for each license issued to a marine insurance company or association, two hundred dollars (\$200); for each license issued to a fidelity or surety company or association, two hundred dollars (\$200); for each license issued to a plate-glass insurance company or association, two hundred dollars (\$200); for each license issued to a boiler insurance company or association, two hundred dollars (\$200); for each license issued to a foreign mutual insurance company, two hundred dollars (\$200); for each license issued to a domestic mutual insurance company operating in not more than two counties, ten dollars (\$10); for each license issued to a fraternal order, twenty-five dollars (\$25); for each license issued to a bond, investment, dividend, guaranty, registry, title guaranty or debenture company, two hundred dollars (\$200); for each license issued to all other insurance companies or associations, two hundred dollars (\$200): *Provided*, that any foreign mutual fire insurance company which insures only factories or mills, or property connected with such factories or mills, may be admitted to transact business in this State on the following terms:

Insurance companies.

Life insurance.
 Fire insurance.

Accident.
 Main insurance companies.
 Fidelity or surety companies.
 Plate glass insurance companies.
 Boiler insurance companies.
 Foreign mutual insurance companies.
 Domestic mutual insurance companies.
 Fraternal orders.
 Bond, investment, dividend, guaranty, registry, title guaranty or debenture companies, all other insurance companies or associations.
 Proviso: foreign mutual fire insurance companies issuing factories and mills only.
 Requisites for admission.
 Statement of condition.
 Copy of charter.
 Certificate of compliance with home laws.
 Appointment of attorney to accept service.
 Fees.

It shall file with the Insurance Commissioner a satisfactory statement of its condition and such other information as he shall require; a copy of its charter; a certificate of compliance with the laws of its home State, and the appointment of the Insurance Commissioner of this State as its attorney to accept service. It shall pay an annual department license fee of twenty-five dollars (\$25), a fee of twenty dollars (\$20) for filing its annual statement, and in addition, it shall pay to the Insurance Commissioner in the same manner as other like taxes are paid, a tax of two and one-half per centum per annum on its gross premium deposits on policies on risks located in this State in force on the thirty-

Tax.

Proviso: fees
used in prevention
of fire waste
and accidents.

Tax on premium
receipts.

Proviso:
investment
diminishing tax.

Companies not
liable for
franchise tax.

No county, city
or town tax.

Fees and taxes
collected by
Insurance
Commissioner
and paid into
treasury.

License for
agents.
District agents,
managers or
organizers.
General agent.

first day of December next preceding, after deducting return premiums and unabsorbed portion of such premium deposits computed at the average rate of return actually made on annual policies expiring during such year: *Provided*, that so much of said license fees collected from fire insurance companies as may be necessary shall be used by the Insurance Commissioner for the prevention of fire waste and accidents.

All of said companies, associations and orders shall pay a tax of two and one-half per centum upon the amount of their gross premium receipts in this State with no deduction for dividends, whether returned in cash or allowed in payment of reduction of premiums, or for additional insurance, and without any deduction except for return premiums, or assessments: *Provided*, that if any general agent or officer of the company shall file with the Insurance Commissioner a sworn statement showing that at least one-fourth of the entire assets of his company are invested in and are maintained in any or all of the following securities or property, viz.: bonds of this State or of any county, city or town in this State, or any property situated in this State and returned for taxation therein, or in loans to its North Carolina policyholders against the reserve on their policies, then the tax shall be two and one-fourth per centum upon the gross premium receipts aforesaid, and if the amount so invested shall be three-fourths of its total assets, the tax shall be two per centum of its gross premium receipts: *Provided*, that if such company is chartered in this State, maintains its main office herein and if the amount so invested shall be equal to its total reserve on business derived from this State, then, as to those companies usually known as life insurance companies, health and accident insurance companies, title insurance companies, and fraternal orders or associations the tax shall be three-fourths of one per centum upon the gross premium receipts in this State, and as to all other companies one and one-half per centum upon their gross premiums in this State.

Companies other than North Carolina companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock and no county, city or town shall be allowed to impose any additional tax, license or fee, other than ad valorem taxes, upon any insurance company, association or order paying the tax levied in this section. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner and by him paid into the State Treasury as provided by law.

He shall collect annually for license issued each special or district agent or manager or organizer (including seal) five dollars (\$5); for each general agent six dollars (\$6); for license, including seal, to each local or canvassing agent, two dollars (\$2); but any such company having assets invested and maintained as pro-

vided in this section shall only be charged for such license one dollar (\$1), and for each special agent's license two dollars and fifty cents (\$2.50); for each nonresident fire insurance adjuster, five dollars (\$5); for each resident fire insurance adjuster, two dollars (\$2); for each nonresident broker ten dollars. In case of loss or destruction of such license, the Insurance Commissioner, for a fee of fifty cents, may certify to its issuance, giving number, date and form, which may be used by the original party named therein in lieu of said original license. There shall be no charge for the seal affixed to such certificate or said license.

Individuals, firms and corporations exchanging reciprocal or inter-insurance contracts as provided herein shall pay through their attorneys an annual license of one hundred dollars and two and one-half per centum of the gross premium deposits, reduced by all sums distributed among the subscribers, or credited to their account, and also other regular fees.

SEC. 71. *Morris Plan companies.*

Every person, firm, association, or corporation operating what are known as Morris Plan companies or industrial banks in this State shall pay an annual tax of one hundred dollars (\$100).

SEC. 72. *Dealers in pistols, etc.*

Every merchant, storekeeper, or dealer who shall keep in stock, sell, or offer for sale, any pistol or metallic pistol cartridges or cartridges used in pistols, shall pay an annual tax of twenty-five dollars (\$25); and every such dealer who shall keep in stock or offer to sell any bowie-knife, dirk, dagger, slungshot, loaded cane, or brass, iron, or metallic knuckles, shall pay an annual license tax of one hundred dollars (\$100). A separate license shall be secured for each place where the business is transacted. That dealers in metallic cartridges only shall pay only one-fourth of said tax, and that dealers in .22 cartridges only shall pay a tax of two dollars (\$2).

SEC. 73. *Dealers in cap pistols, fireworks, etc.*

Every merchant, storekeeper, or dealer selling or offering for sale cap pistols, firecrackers or other fireworks, shall pay an annual license tax of one hundred dollars. Every merchant, storekeeper, or dealer selling or offering for sale blank cartridge pistols shall pay an annual license tax of two hundred dollars (\$200). A separate license shall be secured for each place where sales are made.

SEC. 73a. *Junk dealers.*

Every person, firm or corporation buying or selling or dealing in what is commonly known as junk shall pay an annual license tax of fifty dollars.

Local or canvassing agent.
Investments reducing fee.
Special agents.
Nonresident adjusters.
Resident adjusters.
Duplicate license.

No fee charged for seal.

Reciprocal or inter-insurance contracts.

Morris plan companies.

Tax.

Dealers in pistols, etc.

Dealers keeping bowie-knives, dirks, daggers, slung-shots, loaded canes or metallic knuckles.

A separate license for each place.

Dealers in metallic cartridges only.

Dealers in cap pistols.

Dealers in cap pistols or fireworks.

Separate places.

Junk dealers.

SEC. 74. *Pianos and organs.*Dealers in
pianos and
organs.

Graduated tax.

Penalty for
selling without
license.
Recovery of
penalty.

Duplicate copy.

Shall sell only
instruments
licensed to sell.

County tax.

City or town tax.

Every person, firm or corporation selling pianos or organs in this State shall pay an annual license tax to the Commissioner of Revenue of one hundred dollars (\$100); every person, firm, or corporation selling graphophones, victrolas, or other instruments using disc or cylinder records, in this State, shall pay an annual license tax of fifty dollars (\$50); every person, firm, or corporation selling graphophones or victrola records or player piano rolls only, shall pay an annual license as follows: In cities or towns of less than one thousand inhabitants, five dollars (\$5); in cities or towns of more than one thousand inhabitants and less than five thousand, ten dollars (\$10); in cities or towns of more than five thousand inhabitants and less than ten thousand, twenty dollars (\$20); in cities or towns of more than ten thousand inhabitants, and less than twenty thousand, thirty dollars (\$30); in cities or towns of more than twenty thousand inhabitants, fifty dollars (\$50); and every person, firm, or corporation selling radio instruments or radio instrument accessories in this State shall pay an annual license tax of fifty dollars (\$50). The license tax imposed under this section shall be due and payable on June first and shall expire on May thirty-first of the succeeding year. All licenses issued under the provisions of section seventy-four of the Revenue Act of one thousand nine hundred and twenty-three shall expire on May thirty-first, one thousand nine hundred and twenty-five. Any person, firm, or corporation selling pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, or radio instruments, or radio instrument accessories, any one or all of them, without having paid the license tax required by this section shall be subject to a penalty of two hundred and fifty dollars (\$250), to be recovered by the Commissioner of Revenue in a civil action in the Superior Court of Wake County, and shall also pay double the license taxes required by this section for the year then current. Any person, firm, or corporation taking out license under this section may employ traveling agents and secure a duplicate copy of said license for each agent by paying a fee of ten dollars (\$10) to the Commissioner; each duplicate so issued is to contain the name of the agent to whom it is issued, and the same is to be nontransferable. An agent holding such duplicate copy of license is licensed thereby to sell only the instruments authorized to be sold by the holder of the original license. The county in which the agent holding the duplicate license does business may impose a license tax of five dollars (\$5). No city or town shall levy a license or privilege tax exceeding fifty dollars (\$50), and this only on a dealer having an office or selling from a receiving point.

SEC. 74a. *Florists.*

Every person, firm, or corporation doing the business of a florist shall pay an annual license tax in cities or towns of less than two thousand five hundred inhabitants, ten dollars; in cities or towns of more than two thousand five hundred inhabitants and less than ten thousand, twenty dollars; in cities or towns of more than ten thousand inhabitants and less than twenty thousand, thirty dollars; in cities or towns of more than twenty thousand inhabitants, forty dollars. No city or town shall levy any tax exceeding that levied therein and no county shall levy any license tax upon this business.

Florists.

License tax.

Graduated tax.

No city or town tax.

SEC. 75. *Cigarettes and cigar dealers and manufacturers of cigarettes and cigars.*

On every manufacturer of cigarettes or cigars the following tax: Where the annual output of cigarettes by such manufacturer is less than two hundred and fifty million, two hundred and fifty dollars (\$250); where such annual output exceeds two hundred and fifty million, but does not exceed five hundred million, five hundred dollars (\$500); where such annual output exceeds five hundred million, but does not exceed seven hundred and fifty million, two thousand dollars (\$2,000); where such annual output exceeds seven hundred and fifty million, but does not exceed one billion, two thousand five hundred dollars (\$2,500); where such annual output exceeds one billion, but does not exceed two billion, three thousand dollars (\$3,000); where such annual output exceeds two billion, but does not exceed three billion, three thousand five hundred dollars (\$3,500); where such annual output exceeds three billion, and does not exceed four billion, four thousand dollars (\$4,000); where such annual output exceeds four billion, but does not exceed five billion, four thousand five hundred dollars (\$4,500); where such annual output exceeds five billion, but does not exceed six billion, five thousand dollars (\$5,000); where such annual output exceeds six billion, but does not exceed seven billion, five thousand five hundred dollars (\$5,500); where such annual output exceeds seven billion, but does not exceed eight billion, six thousand dollars (\$6,000); and where such annual output exceeds eight billion, but does not exceed nine billion, six thousand five hundred dollars (\$6,500); where such annual output exceeds nine billion, but does not exceed ten billion, seven thousand dollars (\$7,000); and where such annual output exceeds ten billion, seven thousand five hundred dollars (\$7,500).

Cigarette and cigar dealers and manufacturers of cigarettes and cigars.

Graduated tax.

Where the annual output of cigars of such manufacturer is two million or less, twenty-five dollars (\$25); where such annual output is over two million, but does not exceed five million, fifty dollars (\$50); where such annual output is over five million,

but does not exceed ten million, one hundred dollars (\$100); where such annual output is over ten million, but does not exceed fifteen million, one hundred and fifty dollars (\$150); where such annual output is over fifteen million, but does not exceed twenty million, two hundred dollars (\$200); where such annual output is over twenty million, but does not exceed twenty-five million, two hundred and fifty dollars (\$250); where such annual output is over twenty-five million, but does not exceed fifty million, seven hundred and fifty dollars (\$750); where such annual output exceeds fifty million, one thousand five hundred dollars (\$1,500): *Provided*, that no county, city, or town, or township, shall levy or collect any tax, assessment, license, or fee from or on such manufacturer of cigarettes or cigars except the ad valorem tax.

And every person retailing cigarettes or cigars, or both, shall pay a license tax of five dollars (\$5) per annum outside of incorporated towns and in incorporated towns of not more than one thousand inhabitants, and ten dollars (\$10) per annum inside other incorporated towns. No county shall levy any tax upon such retailers. No city or town shall levy a license or privilege tax exceeding ten dollars (\$10) upon such retailers.

Laundries.

SEC. 76. *Laundries.*

Graduated tax.

On every person, firm, or corporation engaged in the business of operating a laundry, where steam, electricity, or other motive power is used, an annual license tax in cities and towns of five thousand inhabitants or less, ten dollars (\$10); in cities of over five thousand and less than ten thousand inhabitants, fifteen dollars (\$15); in cities of over ten thousand inhabitants and less than fifteen thousand, twenty-five dollars (\$25); in cities of over fifteen thousand inhabitants and less than twenty thousand, thirty dollars (\$30); in cities of over twenty thousand inhabitants, and less than twenty-five thousand, thirty-five dollars (\$35); in cities of over twenty-five thousand inhabitants, forty dollars (\$40). No county shall levy a tax upon parties engaged in this business, and cities and towns shall not levy a tax exceeding that hereinbefore named.

Outdoor
advertising
business.

SEC. 76a. *Outdoor advertising business.*

On every person, firm, or corporation engaged in the business of outdoor advertising, an annual license tax where outdoor advertising is displayed, as follows:

Graduated tax.

In cities and towns of five thousand inhabitants or less, five dollars.

In cities and towns of over five thousand inhabitants and less than ten thousand, ten dollars.

In cities and towns of over ten thousand inhabitants and less than fifteen thousand, fifteen dollars.

In cities and towns of over fifteen thousand inhabitants and less than twenty thousand, twenty dollars.

In cities of over twenty thousand inhabitants and less than twenty-five thousand, twenty-five dollars.

In cities of over twenty-five thousand inhabitants and less than thirty-five thousand, thirty-five dollars.

In cities of over thirty-five thousand inhabitants, fifty dollars: *Provided*, that no county shall levy a license tax under this section; and *provided, further*, that cities and towns shall not levy a tax exceeding the tax levied by the State.

SEC. 77. *Garages.*

Garages.

On every individual, firm, or corporation operating or running a garage in any county or town or city of less than one thousand inhabitants, a tax of five dollars (\$5). In cities from one to three thousand inhabitants, ten dollars (\$10); from three to five thousand inhabitants, fifteen dollars (\$15); from five to ten thousand inhabitants, twenty dollars (\$20); from ten to twenty thousand inhabitants, twenty-five dollars (\$25); from twenty to thirty thousand inhabitants, thirty dollars (\$30); from thirty to forty thousand inhabitants, forty dollars (\$40); and all over forty thousand inhabitants, fifty dollars (\$50): *Provided*, that any garage paying a tax under this section and operating not more than two devices for dispensing gasoline shall not pay any tax under section forty-two of this act. A garage for the purpose of this section, shall be construed as any place where automobiles are repaired or stored and for which a charge is made: *Provided*, that only one-half of the tax herein imposed, but in no case less than five dollars (\$5), shall be levied and collected where the garage is owned and operated by not more than two persons and where not more than two persons, including the owners thereof, are employed or work. This section shall not apply to garages used by the owners or lessees thereof for the purpose of storing their own cars only.

Graduated tax.

SEC. 77a. *Battery service and tire repair stations.*

On every individual, firm, or corporation operating a battery service station only or place of business for repairing automobile, motorcycle or bicycle tires only, in any county or town or city of less than one thousand inhabitants, a tax of five dollars (\$5); in cities from one to ten thousand inhabitants, ten dollars (\$10); in cities exceeding ten thousand inhabitants, fifteen dollars (\$15). No county shall levy any tax for this business, and cities shall not levy a tax exceeding that imposed in this section.

Battery service and tire repair stations.

Graduated tax.

Auto tires and accessories.

No county, city or town tax.

Manufacturers of automobiles.

Shall secure license before selling or offering to sell.

Information to be given in application for license.

Tax for each class or style of machine.

Application for duplicate license fee.

Fee.

Duplicate to contain name of agent.

Privilege given by duplicate.

Unlimited number of agents.

Second-hand dealers.

No agents for second-hand dealers.
License limited to county.

Expiration of license.

SEC. 77b. On every individual, firm, or corporation selling automobile tires and accessories and not operating a garage or filling station, a tax of five dollars (\$5). No county, city or town shall levy any tax under this section.

SEC. 78. *Manufacturers of automobiles.*

Every manufacturer of each and every make or brand of automobiles or automobile trucks, engaged in the business of selling the same in this State, or every person or persons or corporation engaged in selling automobiles or automobile trucks in this State, the manufacturer of which has not paid the license tax provided for in this section, before selling or offering for sale any such machine, shall pay to the Commissioner of Revenue a tax of five hundred dollars (\$500) and obtain a license for conducting such business. Any applicant for license shall furnish the Commissioner of Revenue the names of every class or trade name of the machine offered for sale with a written application for the license. The five hundred dollars license tax herein imposed shall be for each class or trade name of machine offered for sale. The Commissioner of Revenue shall, upon the written application of any one who has obtained the five hundred dollars (\$500) license provided for in this act and the payment of a fee of ten dollars (\$10) for each duplicate issued, issue a certificate duplicate containing the name of the agent representing the holder of the license and appointed by him, which gives said agent the privilege of doing business as the agent of the holder of the license. Every one to whom the five hundred dollar (\$500) license shall have been issued as provided in this section is authorized to employ an unlimited number of such agents to sell only the machine designated in the license, upon payment in each instance of the ten dollars (\$10) aforesaid. Every independent, or second-hand dealer, engaged in the business of buying, selling or exchanging any make of automobiles in this State on which the manufacturer's license of five hundred dollars (\$500) has been paid, shall pay a license tax of fifty dollars (\$50) per annum to the Commissioner of Revenue and obtain a license for conducting such business. Such second-hand dealer, however, is not authorized to appoint subordinate agents as herein provided for those holding a manufacturer's license; and the fifty dollars, (\$50) license tax herein provided for second-hand dealers shall confer authority upon the holders thereof only to do business within the county within which their business is located: *Provided*, that a licensed dealer in new cars taking second-hand cars in exchange for new cars shall not be interpreted as a second-hand dealer. All licenses herein provided for shall expire on the thirty-first day of May in each year, and

* there shall be no abatement for fractions of a year, except as herein next set out. If at the expiration of a State license issued under this section to any manufacturer or person selling automobiles in the State, for which they have paid five hundred dollars (\$500) herein provided, it shall have been in force for less than six months, then upon renewal of such license for the following year the manufacturer or person herein described shall be allowed by the Commissioner of Revenue a rebate of two hundred and fifty dollars (\$250) on the new license. The manufacturer or person who pays this five hundred dollars (\$500) license tax and obtains a license from the State shall not be subject to any other license tax by any city or town or other municipality. Each county in the State, however, may levy a tax of five dollars (\$5) upon each agent holding a duplicate license and authority from the manufacturer or person who has paid the five hundred dollars (\$500) license tax to the State, whether they are traveling agents or those located in a particular county.

Abatement for fractions.

No city, or town tax.

County tax.

SEC. 79. *Emigrant agents.*

On every person, firm, or corporation engaged in procuring laborers for employment out of the State, an annual license tax of five hundred dollars (\$500) for each county in which such person, firm, or corporation does business, the same to be collected by the Commissioner of Revenue. Any one violating the provisions of this section shall be guilty of a misdemeanor and fined not less than five hundred dollars (\$500) or imprisoned, in the discretion of the court.

Emigrant agents.

Violation of section misdemeanor.

Punishment.

SEC. 79a. *Employment agencies.*

Every person, firm, or corporation conducting the business of an employment agency shall pay an annual license tax of fifty dollars.

Employment agencies.

Tax.

SEC. 80. *Plumbers, steam and gas pipe fitters and electricians.*

On every person, firm, or corporation engaged in business as a plumber, steam or gas pipe fitter, or selling or installing electrical equipment, and having had in their employ an average of not more than three persons for the previous year, an annual license tax of ten dollars; and upon those engaged in such business and having had in their employ an average for the previous year of more than three and not more than six persons, an annual license tax of twenty-five dollars (\$25); and upon those having an average of more than six persons employed for the previous year, fifty dollars (\$50).

Plumbers, steam and gas pipe fitters and electricians.

Graduated tax.

Trading stamps. SEC. 81. *Trading stamps.*

Gifts of certain value as inducements to purchase.

County, city or town tax.

An annual license tax for the State upon the business or issuing, selling, or delivering trading stamps or checks, receipts, certificates, tokens, or other similar devices to persons engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, or premium or as an inducement to secure trade or patronage, and that the corporation, firm, or association, or person selling or delivering the same will give to the persons presenting or possessing the same, money or other thing of value, or any concession or preference in any way on account of the possession or presentation thereof, is hereby assessed against and imposed upon each corporation, firm, association, or person engaged in such business, of two hundred dollars (\$200); that nothing in this act shall be construed to apply to a manufacturer or to a merchant who sells the goods of such manufacturer from offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods: *Provided*, that no county, city, or town shall charge more than one hundred dollars (\$100).

On indictments or criminal proceedings.

Tax on summonses in Superior Court.

Proviso: does not apply to suits in *forma pauperis*.

Proviso: only one tax.

Clerk of court to collect and remit to Commissioner of Revenue at stated periods.

Sworn statements.

SEC. 81a. *On indictments or criminal proceedings.*

On every indictment or criminal proceeding finally disposed of in the Superior Court, the party convicted or adjudged to pay the costs shall pay a tax of two dollars (\$2): *Provided*, this tax shall not be required to be paid by the county in any case where the county is required to pay the costs. At the time of suing out a summons in a civil action in the Superior Court, or other court of record, or the docketing of an appeal from a lower court in that court, the plaintiff or the appellant shall pay a tax of two dollars (\$2): *Provided*, that this tax shall not be demanded of any plaintiff or appellant who has been duly authorized to sue or appeal *in forma pauperis*: *Provided, further*, only one tax shall be collected in any one case: *Provided, further*, that in cases brought *in forma pauperis* the said tax shall be included in the bill of cost when said costs are taxed against the defendant, and when such costs are paid the tax shall be collected and remitted by the clerk to the Commissioner of Revenue. This tax shall be collected by the clerk of the Superior or other court in all cases described herein, and on the first Monday in April, the first Monday in July, the first Monday in October, and the first Monday in January of each and every year he shall report to the Commissioner of Revenue sworn statements in detail, showing the number of the case on the docket and the name of the plaintiff or appellant in civil actions or the defendant in criminal actions, and accompany such sworn statement

and report by the amount of such taxes collected by him in the preceding quarter. In case the party paying the aforesaid costs in civil actions shall recover in the final decision of the case, then such costs so paid by him shall be retaxed against and paid by the losing party, plus five per cent which the clerk may retain for his services, and this shall be received by him whether he is serving on a salary or a fee basis, and if on a salary basis, shall be in addition to such salary: *Provided*, that this section shall not apply to cases in jurisdiction of magistrates' courts, whether civil or criminal. No tax shall be demanded or collected under this section for the docketing in the Superior Court of a transcript or a judgment rendered by any other court whether of record or not.

SEC. 81b. When property has been granted, sold, transferred, or conveyed to an innocent purchaser for value, without notice that the vendor owed or was liable for any of the license taxes levied under this schedule, such property, while in the hands of such innocent purchaser, shall not be subject to any lien for such license tax.

SEC. 81c. Upon every person, firm or corporation, dealing exclusively in used automobiles or trucks or second-hand automobiles or trucks, an annual license tax of twenty-five dollars (\$25).

To pay taxes collected for previous quarter.

Tax to be taxed in bill of cost against losing party.

Manner of collection.

Judgment, Superior Court.

Innocent purchasers protected.

Not subject to lien.

Automobiles or trucks.

SCHEDULE C

SEC. 82. *Defining taxes embraced in this schedule.*

The taxes embraced in this schedule shall be listed and paid as specifically herein provided, and shall be for the privilege of carrying on the business or doing the act named; and, if a corporation, shall be a tax for the continuance of its corporate rights and privileges given under its charter, if incorporated in this State, or by reason of any act of domestication, if incorporated in another State, and shall be subject to other regulations mentioned in section twenty-two under Schedule B.

Schedule C.

Defining taxes embraced in this schedule.

Tax for privilege of carrying on business.

Tax for continuance of corporate rights to home or domestic corporation subject to other regulations.

SEC. 83. *Privilege tax on railroads.*

Every railroad company doing business in this State shall annually, on or before the thirtieth day of July, make and return to the Commissioner of Revenue, in such form and upon such blanks as shall be required and furnished by him, and giving such information as he shall require for the purpose of carrying out the provisions of this section, a report upon which the Commissioner of Revenue shall ascertain the value upon which the amount of tax to be paid by any such railroad as a license or privilege tax shall be calculated. The value upon which such calculation shall be made by the Commissioner of Revenue, and

Privilege tax on.

Time for making statement.

Blanks.

Ascertainment of value.

Basis of calculation.

Rate of privilege tax.	the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina, shall be the value of the total property, tangible and intangible, in this State, or each such railroad company as assessed for ad valorem taxation for the year in which such report is made. The tax which every railroad company shall pay for the privilege of carrying on intrastate commerce within this State shall be one-fifth of one per cent of the value so ascertained by the Commissioner of Revenue, and such tax shall be due and payable on or before the fifteenth day of October in each year. If any such company shall fail to make the report provided for, it shall be the duty of the Commissioner of Revenue to make an approximation from the reports and records on file in the State Department of Revenue of the value upon which the amount of tax due by said company under this section shall be calculated, and shall then calculate the amount of said tax, as hereinbefore provided, and shall collect the same. No county, city or town shall be allowed to collect any tax under this section: <i>Provided</i> , that it is the intention of this section to levy upon railroads a license or privilege tax for the privilege of engaging in intrastate commerce carried on wholly within the State of North Carolina and not a part of interstate or foreign commerce; that the tax provided for in this section is not intended to be a tax on the privilege of engaging in interstate commerce, nor is it intended to be a tax on the business of interstate commerce, nor is it intended to be a tax having any relation to the interstate or foreign business or commerce in which any such railroad company may be engaged in addition to its business in this State.
Tax due and payable.	
Calculation of tax.	
No county, city or town to levy tax.	
License tax for intrastate commerce.	
Tax not on interstate commerce.	
Privilege tax on electric lights, etc.	SEC. 83a. <i>Privilege tax on electric lights, power, street railway, gas, water and other public service companies not otherwise taxed.</i>
Power, street railway, gas, water and other public service companies.	Every person, company or corporation other than municipal corporations, engaged in furnishing electricity, electric lights, current, power or gas or owning or operating a water or public sewerage system, and every person, company or corporation owning or operating a street railway or steam-boats, engaged in the carriage of freight or passengers for hire, shall pay an annual privilege tax of one (1) per cent of gross revenue derived by such company from the sale within this State of electric energy for power, heating or lighting purposes or from the sale of gas for power, heating or lighting purposes or for the sale of water or for the use of the sewerage system or from the sale or transportation of passengers or freight. Every such company shall, annually, on or before the thirtieth day of July, make a return to
Annual privilege tax.	
Rate of tax.	
Make report.	

the Commissioner of Revenue in such form, upon such blanks as shall be required and furnished by him, a report of the gross revenue of such company for the previous calendar year. There shall be deducted from the gross revenue, the gross revenue received by such person, company or corporation from business done without the State of North Carolina and such revenue as may be received by such person, company or corporation from the sale of electricity, electric lights, current, power, gas, water, sewerage and transportation, to any other person, company or corporation engaged in selling electricity, electric lights, current, power, gas, water, sewerage and transportation to the public and actually sold by such person, company or corporation to the public. The report containing the last mentioned deduction shall set forth the name of the person, company or corporation, to whom the same has been sold, the price paid and every company required by this section to make a report, shall set forth in its report the amount of electricity, electric lights, power, current, gas, water, sewerage and transportation which it has purchased from another public service company doing business within this State. The tax imposed shall be paid upon gross revenue derived from business done within this State and is for the privilege of carrying on the business named within this State. Companies taxed under this section shall not be required to pay the franchise tax imposed by section eighty-nine (89) of this act: *Provided, however*, that after the passage of this act, no county shall impose any tax, license, or fee upon such corporations except the ad valorem tax.

Blanks furnished.

Manner of
computing taxReport to be
in detail.Tax to be paid
upon gross
revenue. proviso: no
county tax.

SEC. 84. *Privilege tax on chair and sleeping cars.*

Every company operating chair cars and sleeping cars on which extra fare is charged shall make report to the Commissioner of Revenue on or before the first day of October for the year one thousand nine hundred and twenty, and on or before the thirtieth day of July annually thereafter, of the gross receipts collected from passengers transported between points in this State for the preceding year ending the thirtieth of June, which shall be verified by the oath of the secretary and treasurer of such company. The annual license tax for operating such chair and sleeping cars within the State shall be four per cent (4%) of the gross earnings of the previous year. The tax imposed by this section shall be paid to the Commissioner of Revenue at the time of making the report provided for herein. No county, city or town shall impose any tax under this section.

Privilege tax on
chair and
sleeping cars.Report before
October 1.

Report verified.

License tax.

Payment of tax.

No municipal tax.

Privilege tax on
express
companies.

SEC. 85. *Privilege tax on express companies.*

That every express company doing business in this State shall, on or before the thirtieth day of July in each year, make and return to the Commissioner of Revenue a statement of the total number of miles of railroad lines over which such express company operates in this State.

Report by
July 30.

Rate of taxation.

SEC. 86. *Rate of taxation.*

Privilege or
license tax.

Each express company doing business in this State shall pay to the Commissioner of Revenue an annual privilege or license tax as follows: any such company which earned from its express transportation business not more than six per cent upon its capital invested the previous calendar year shall pay at the rate of seven dollars and fifty cents per mile. And any such company which so earned more than six per cent and less than eight per cent upon its capital invested the previous calendar year shall pay at the rate of nine dollars per mile. And any such company which so earned eight per cent or more upon its capital invested the previous calendar year shall pay at the rate of ten dollars and fifty cents (\$10.50) per mile. Any such company not having had previous earnings shall pay at the rate of seven dollars and fifty cents (\$7.50) per mile: *Provided*, that no county shall levy any tax under this section. There may be levied and collected by every incorporated municipality in the State of North Carolina from each express company, for the privilege of doing business within the municipal limits of said incorporated municipalities, a privilege or license tax, to be computed and based on the population of said municipalities, as follows: Incorporated municipalities having a population of five hundred people or less, five dollars (\$5) per annum; incorporated municipalities having a population of five hundred people and not exceeding one thousand people, ten dollars (\$10) per annum; incorporated municipalities having a population of one thousand and not exceeding five thousand people, twenty dollars (\$20) per annum; incorporated municipalities having a population of five thousand and not exceeding ten thousand people, thirty dollars (\$30) per annum; incorporated municipalities having a population of ten thousand and not exceeding twenty thousand people, fifty dollars (\$50) per annum; incorporated municipalities having a population exceeding twenty thousand people, seventy-five dollars (\$75) per annum: *Provided, further*, that nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce, or upon any business transacted for the Federal Government.

Graduated tax.

No county tax.

Taxed by
Municipalities.

Graduated tax.

Proviso: inter-
state commerce
and business for
Federal
Government.

SEC. 87. *Telegraphic companies.*

Each and every person, firm, or corporation operating within this State the apparatus necessary to communication by telegraph shall pay, for the privilege of engaging in such business, to the State an annual license tax of seven dollars and fifty cents (\$7.50) per mile for each pole mile of such telegraph line owned or operated by them within the State, as shown by report of such telegraph company to the Commissioner of Revenue, under section forty-eight of the Machinery Act. It shall be the duty of the Commissioner of Revenue to collect the tax as herein levied upon the basis of mileage as reported: *Provided*, that nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce, upon any business transacted for the Federal Government: *Provided*, that no county shall levy an additional tax under this section, but towns may levy the following taxes: Those having a population of one thousand and not exceeding five thousand, ten dollars (\$10); from five thousand to ten thousand, fifteen dollars (\$15); from ten thousand to twenty thousand, twenty dollars (\$20); over twenty thousand, fifty dollars (\$50).

Telegraph companies.

License tax.

Report.

Collection of tax.

Proviso: interstate commerce and business for Federal Government.

Proviso: No. county tax.

Town or city tax.

Graduated tax.

SEC. 88. *Telephone companies.*

On every telephone company doing business in this State, an annual tax of three and one-half per cent ($3\frac{1}{2}\%$) on the gross receipts of such telephone company within the State. Such gross receipts shall include all tolls received from business which both originates and terminates in the State of North Carolina, whether such business in the course of transmission goes outside of the boundaries of the State of North Carolina or not in the proportion that the pole mileage of such company in the State bears to the pole mileage in another state through which the message is transmitted, deducting, however, the tolls received from official business of the United States: *Provided*, that corporations, whose records show their gross receipts within this State upon a basis other than the pole mileage proportion, may, with the approval of the Commissioner of Revenue, return their gross receipts under this act upon such other basis. The superintendent, general manager, or other chief officer of every such company shall make a return, under oath, to the Commissioner of Revenue, within thirty days after the first day of January, April, July and October of each year, the amount of gross receipts of the company for the quarter ending on the last day of the month immediately preceding and pay to the Commissioner of Revenue the tax herein imposed at the time of making such return. It shall be the duty of each sheriff to report to the Commissioner of Revenue any such company doing

Telephone companies.

Tax on gross receipts.

Reckoning proportion of interstate business.

Sworn statements to be made to Commissioner.

Report by
sheriff of
companies doing
business.

Penalty.

Collection of
penalty.
No county, city,
or town tax.

Tax to be
different on
certain
conditions.

business in his county. In case of default of such return and payment of tax, the company shall pay a penalty of one thousand dollars (\$1,000) to be collected by such sheriff as the Commissioner of Revenue may designate by distress or otherwise: *Provided*, no county, city or town shall be allowed to impose an additional tax, license or fee provided in this section, except the ad valorem tax. Nothing in this section shall be construed to authorize any tax upon interstate commerce.

If any such company shall file with the Commissioner of Revenue a statement, signed and sworn to by its principal officer in that State, showing that at least three-fourths of the entire assets of his company, when his company has assets, are invested in and are maintained in any or all of the following securities or property, viz.: Bonds of this State or of any county, city, or town of this State, or any property situated in this State and taxable therein, then the tax shall be one and one-half per cent, instead of three and one-half per cent.

Franchise tax on
corporations.

Reports.

Form.

Verification of
report.

SEC. 89. *Franchise tax on corporations.*

Domestic corporations. Between the first day of May and the first day of July of every year, each corporation except as otherwise provided herein, organized or doing business for profit under the laws of this State shall make a report in writing to the Commissioner of Revenue in such form as he may prescribe.

SEC. 89 (1). Such report shall be signed and sworn to before an officer authorized to administer oaths, by the president, vice-president, secretary, or general manager of the corporation, and forwarded to the Commissioner of Revenue.

Contents of
report.

SEC. 89 (2). *Such reports shall contain:*

(a) The name of the corporation.

(b) The location of its principal office.

(c) The name of the president, secretary, treasurer, and members of the board of directors, with postoffice address of each, and the corporation may be required by the Commissioner of Revenue to furnish the name and postoffice address of each stockholder, together with the number of shares owned by each.

(d) The date of the annual election of officers.

(e) The amount of authorized capital stock and the par value of each share.

(f) The amount of capital stock subscribed, the amount of capital stock issued and outstanding and the amount of capital stock paid up.

(g) The nature and kind of business in which the corporation is engaged, and its place or places of business.

(h) The change or changes, if any, in the above particulars made since the last annual report.

SEC. 89 (3). Upon the filing of the report provided for in the last three preceding subsections, the Commissioner of Revenue, after finding such report to be correct, shall on or before the first Monday of August, determine the amount of the subscribed or issued and outstanding capital stock of each such corporation. On the first Monday in August, or as soon thereafter as practicable, the Commissioner of Revenue shall make and keep in his office a list of such corporations, showing the name of such corporation, their counties and the postoffice addresses of their principal offices, the amount of the subscribed or issued and outstanding capital stock and the amount of tax due thereon. The Commissioner shall enter for collection a franchise tax of one-tenth of one per cent upon its subscribed or issued and outstanding capital stock, which franchise tax shall not be less than ten dollars in any case. Such tax will be payable to the Commissioner of Revenue on or before the first day of the following October. No county, city, or town shall have the power to levy any franchise tax upon such corporations.

SEC. 89 (3½). That where a report required to be made under the provisions of this section to the Commissioner of Revenue by any domestic corporation shows capital stock issued and outstanding by any such company to be less than the assessed value for taxation of all the property of such company in this State for the year in which report is made, or the report of any foreign corporation shows the proportion of the capital stock of such foreign corporation apportionable to this State under the rules laid down in this act to be less than the assessed value for taxation of all the property of such company in this State for the year in which such report is made, the measure of the extent to which the corporate franchise of any such corporation is being used and the amount of franchise tax to be paid by any such corporation shall be calculated with reference to the total assessed value of all the property of such corporation in this State.

SEC. 89 (4). *Foreign corporations.*

Annually between the first day of May and the first day of July each foreign corporation doing business in this State, and owning or using a part or all of its capital or plant in this State, and subject to compliance with all other provisions of law, and in addition to all other statements required by law, shall make a report in writing to the Commissioner of Revenue in such form as the Commissioner may prescribe.

Determination of amount of stock.

Make and keep list of corporations, their counties and postoffice addresses.

Amount of capital stock.

Minimum fee.

Payable by October 1st.

No county, city or town tax.

Basis of calculation when capital less than one-half assessed value of property.

Foreign corporations to report during July.

Report to Commissioner of Revenue.

Report to be signed and verified.

Report to contain.

Name and home office of corporation.

Location of principal office.

Names and addresses of officials.

Date of election of officials.

Amount of capital stock.

Amount of stock subscribed, issued and paid up.

Nature, kind of business and where located.

Name and location of offices in this State.

Names and addresses of officers and agents in this State.

Value and location of property in this State.

Value and location of property outside this State.

Volume of business done in this State.

Volume of business done outside this State and where done.

Changes since last report.

Commissioner of Revenue to fix proportion of business and property in this State.

Rate of charge.

SEC. 89 (5). Such report shall be signed and sworn to before an officer authorized to administer oaths, by the president, vice-president, secretary, superintendent, or managing agent in this State and forwarded to the Commissioner of Revenue.

SEC. 89 (6). Such report shall contain:

(a) The name of the corporation and under the laws of what state or county organized.

(b) The location of its principal office.

(c) The names of the president, secretary, treasurer, and members of the board of directors, with the postoffice address of each.

(d) The date of the annual election of officers.

(e) The amount of authorized capital stock, and the par value of each share.

(f) The amount of capital stock subscribed, the amount of capital stock issued, and the amount of capital stock paid up.

(g) The nature and kind of business in which the company is engaged and its place or places of business, both within and without the State.

(h) The name and location of its office or offices in this State, and the name and address of the officers or agents of the corporation in charge of its business in this State.

(i) The value of the property owned and used by the company in this State, where situated, and the value of the property owned and used outside of this State, and where situated.

(j) The volume of business done by the company in this State.

(k) The volume of business done by the company outside of the State, and where the said business is done.

(l) The change or changes, if any, in the above particulars, made since the last annual report.

SEC. 89 (7). Upon the filing of the report provided for in subsections four, five, and six, the Commissioner of Revenue, from the facts thus reported, and any other facts coming to his knowledge bearing upon the question, shall, on or before the first Monday in August, or as soon thereafter as practicable, assess and fix the proportion of the subscribed or issued and outstanding capital stock of the company represented by its property and business in this State.

SEC. 89 (8). On or before October fifteenth the Commissioner of Revenue shall charge for collection, as herein provided, annually from such corporation, in addition to the initial fees otherwise provided for by law, for the privilege of exercising its franchise in this State, a franchise tax of one-tenth of one per cent upon the proportion of the subscribed or issued and outstanding capital stock of the corporation represented by prop-

erty owned and used and business transacted in this State as found by him, which tax shall not be less than ten dollars in any case. Such tax shall be payable to the Commissioner of Revenue on or before the first day of the following December. No county, city, or town shall have the power to levy any franchise tax upon such corporations.

SEC. 89 (9). For the purpose of determining the basis of franchise tax levied in the preceding subsections, the capital stock of corporations having no par value shall be one hundred dollars (\$100) per share: *Provided*, that the officer or officers filing said report may file with the Commissioner of Revenue evidence as to the actual value of the said shares of stock, upon which evidence the Commissioner shall determine the actual value per share, and upon the determination of this actual value the same shall be used as a basis of the application of the franchise tax.

SEC. 89 (10). That nothing in the nine preceding subsections of this act shall apply to railroads, electric light, power, street railway, gas, water, and other public service companies not otherwise taxed, banks, foreign insurance companies, fraternal or beneficent associations, building and loan associations, express, chair car, sleeping car, telephone or telegraph companies, or other corporations, upon which a franchise tax may be levied in other sections of this act.

SEC. 89 (11). *General provisions.*

Upon the determination of the amount of subscribed or issued and outstanding capital stock of a domestic corporation and the proportion of the subscribed or issued and outstanding capital stock of a foreign corporation represented by property owned and used and business transacted by it in this State, the Commissioner of Revenue shall notify the corporation of the value fixed by him of its stock, which corporation may at any time within ten days after notice from the Commissioner of Revenue apply for a review and correction of his findings, and in case of such application the Commissioner shall hear such evidence as may be offered upon issues so made and make his findings thereupon.

SEC. 89 (12). *Obsolete.*

SEC. 89 (13). *Penalties.*

If a public utility or corporation required to file a report by any provision of this act fails or neglects to make such report as required herein, it shall be subject to a penalty of one dollar per day for each day's omission after the time limited in this act for making such report.

Date of payment.

No county, city or town tax.

Companies elsewhere taxed.

Does not apply to certain corporations or company otherwise taxed.

General provisions.

Review and correction of findings.

Obsolete.

Penalties for failure to report.

Tax, fees and penalties certified to sheriff for collection.

Recovery by action.

County where action may be brought.

Jurisdiction.

Attorney-General to institute actions. Sufficient allegations.

Liabilities and restrictions as of State corporations.

No other or greater powers.

Corporations exempt from section.

Failure to make return and pay tax.

Cancellation of charter or certificate of authority to do business.

Powers, privileges and franchise to cease.

SEC. 89 (14). Upon the failure of any corporation to pay such taxes and fees and penalties to the Commissioner of Revenue, he may certify same to the sheriff of the county in which any such company has its home office, or any county in which any such company may own property, for collection as provided in section four of this act; and if collection is not made in this way, such taxes or fees and penalties thereon may be recovered by an action in the name of the State, which may be brought in the Superior Court of Wake County, or in any county in which such public utility is doing business, or the line of any street, suburban, or inter-urban railroad company or railroad company is located. The Attorney-General, on request of the Commissioner of Revenue, shall institute such action in the Superior Court of Wake County, or of any such county as the Commissioner of Revenue may direct. In any such action it shall be sufficient to allege that the tax, fee or penalty sought to be recovered stands charged on the delinquent duplicate of the Commissioner of Revenue, and that the same has been unpaid for the period of thirty days after having been placed thereon.

SEC. 89 (15). All foreign corporations, and the officers and agents thereof, doing business in this State, shall be subject to all the liabilities and restrictions that are or may be imposed upon corporations of like character, organized under the laws of this State, and shall have no other or greater powers. Nothing contained in this subsection shall be held or construed to apply to insurance corporations, fraternal, beneficiary associations, or building and loan associations, banking, railroad, express, telephone, and telegraph companies.

SEC. 89 (16). If a corporation required by the provisions of this act to file any report or return or to pay any tax or fee, either as a public utility (not an agency of interstate commerce) or as a corporation organized under the laws of this State, or as a foreign corporation doing business in this State for profit or owning and using a part or all of its capital or plant in this State, fails or neglects to make any such report or return or to pay any such tax or fee for ninety days after the time prescribed in this act for making such report or return or for paying such tax or fee, the Commissioner of Revenue shall certify such fact to the Secretary of State. The Secretary of State shall thereupon cancel the articles of incorporation of any such corporation which is organized under the laws of this State by appropriate entry upon the margin of the record thereof, or cancel the certificate of authority of any such foreign corporation to do business in this State, by proper entry. Thereupon, all the powers, privileges, and franchises conferred upon such corporations by such articles of incorporation or by such certificate

of authority shall cease and determine. The Secretary of State shall immediately notify such domestic or foreign corporation of the action taken by him.

Secretary of State to notify corporation.

SEC. 89 (17). Any person or persons who shall exercise or attempt to exercise any powers, privileges, or franchises under articles of incorporation or certificate of authority, after the same are canceled, as provided in any section of this act, shall be fined not less than one hundred dollars nor more than one thousand dollars.

Fine for exercise of power after cancellation.

SEC. 89 (18). Any corporation whose articles of incorporation or certificate of authority to do business in this State have been canceled by the Secretary of State, as provided in section eighty-nine (sixteen) of this act, upon the filing, within two years after such cancellation, with the Secretary of State, of a certificate from the Commissioner of Revenue that it has complied with all the requirements of this act and paid all State taxes, fees, or penalties due from it, and upon the payment to the Secretary of State of an additional penalty of fifty dollars, shall be entitled to again exercise its rights, privileges, and franchises in this State, and the Secretary of State shall cancel the entry made by him under the provisions of section eighty-nine (sixteen) of this act, and shall issue his certificate entitling such corporation to exercise its rights, privileges, and franchises.

Restoration of rights, privileges and franchise.

Certificate to be filed within two years.

Penalty to be paid.

Cancellation of entry.

Certificate of registration.

SEC. 89 (19). In addition to all other remedies for the collection of any taxes or fees due, under the provisions of this act, the Attorney-General shall, upon request of the Commissioner of Revenue, whenever any taxes, fees, or penalties due under this act from any public utility (not an agency of interstate commerce) or corporation shall have remained unpaid for a period of ninety days, or whenever any corporation or public utility (not an agency of interstate commerce) has failed or neglected for ninety days to make or file any report or return required by this act, or to pay any penalty for failure to make or file such report or return, apply to the Superior Court of Wake County, or of any county in the State in which such public utility (not an agency of interstate commerce) or corporation is located or has an office or place of business, for an injunction to restrain such public utility (not an agency of interstate commerce) or corporation from the transaction of any business within the State until the payment of such taxes or fees and penalties thereon, or the making and filing of such report or return and payment of penalties for failure to make or file such report or return, and the cost of such application, which shall be fixed by the court. Such petition shall be in the name of the State, and if it is made to appear to the court, upon hearing, that such public utility (not an agency of interstate commerce) or corpo-

Additional remedies.

Attorney-General to apply for injunction.

County of venue.

Petition in name of State.

Facts made to appear.

Grant and issue of injunction.

Precedence of actions.

Court open for trial.

Obsolete.

Acts and omissions rendering officers personally liable for fine.

Amount of fine.

Forfeiture on company when officer acted in obedience to directors.

Separate and distinct offenses.

Additional facts and information to be furnished Commissioner of Revenue.

ration has failed or neglected, for ninety days, to pay such taxes, fees, or penalties thereon, or to make and file such reports, or to pay such penalties for failure to make or file such reports or returns, such court shall grant and issue such injunction. All actions brought under this act shall have precedence over any civil cause of a different nature pending in such court, and such court shall always be deemed open for the trial of any such action brought therein.

SEC. 89 (20). Obsolete.

SEC. 89 (21). Whoever, being an officer, agent or employee of any public utility, company, firm, person, copartnership, corporation, or association subject to the provisions of any law which the Commissioner of Revenue of North Carolina is required to administer, shall fail or refuse to fill out and return any blanks, as required by such law, or shall fail or refuse to answer any questions therein propounded, or shall knowingly or willfully give a false answer to any such question wherein the fact inquired of is within his knowledge, or who shall, upon proper demand, fail or refuse to exhibit to such Commissioner of Revenue or any deputy commissioner, or any person duly authorized, any book, paper, account, record or memorandum of such public utility which is in his possession or under his control, shall be guilty of a misdemeanor and fined not more than one thousand dollars for each offense.

SEC. 89 (22). If any public utility, corporation, company, firm, person, copartnership, or association shall direct, cause or procure any of its officers or agents to violate the provisions of the next preceding subsection, then such public utility, corporation, company, firm, copartnership, or person shall be guilty of a misdemeanor and shall be fined not more than one thousand dollars.

SEC. 89 (23). Every day during which any public utility, company, corporation, association, firm, copartnership, officer, or individual, subject to the provisions of any law which the Commissioner of Revenue of North Carolina is required to administer, or any officer, agent, or employee thereof, shall willfully fail to observe and comply with any order or direction of such Commissioner of Revenue, or to perform any duty enjoined by such law, shall constitute a separate and distinct offense.

SEC. 89 (24). Each company, firm, corporation, person, association, copartnership, or public utility shall furnish the Commissioner of Revenue in the form of returns prescribed by him all information required by law and all other facts and information, in addition to the facts and information in this act specifically required, to be given, which the Commissioner of Revenue may require to enable him to carry into effect the provisions of

the laws which the Commissioner is required to administer, and shall make specific answers to all questions submitted by the Commissioner of Revenue.

SEC. 89. (25). Any such company, firm, corporation, person, association, copartnership, or public utility receiving from the Commissioner of Revenue any blanks, with directions to fill them, shall cause them to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question, it shall, in writing, give a good and sufficient reason for such failure.

SEC. 89 (26). The answers to such questions shall be verified under oath by such persons, or by the president, secretary, superintendent, general manager, principal accounting officer, partner or agent and returned to the Commissioner of Revenue at his office within the period fixed by the Commissioner of Revenue.

SEC. 89 (27). The Commissioner of Revenue shall cause to be prepared suitable blanks for carrying out the purpose of the laws, which he is required to administer, and, on application, furnish such blanks to each company, firm, corporation, person, association, copartnership, or public utility subject thereto.

SEC. 89 (28). The Commissioner of Revenue, when he deems the same necessary or advisable, may extend to any corporation or public utility a further specified time, not to exceed ninety days, within which to file any report required by law to be filed with the Commissioner of Revenue, in which event the attaching or taking effect of any penalty for failure to file such report or pay any tax or fee shall be extended or postponed accordingly.

SEC. 90. *On each marriage license, three dollars.*

The tax on marriage licenses shall be three dollars, and shall be paid to the register of deeds. It shall be the duty of the register of deeds of each county to render semiannually, within three days after the first Monday in June and December, to the Commissioner of Revenue sworn statements in detail of the taxes received by him under this section, and at the same time pay him the money thus received. The counties may levy one dollar upon marriage licenses, the same to be collected by the register of deeds and accounted for to the county treasurer at the same time and in the same manner as he accounts to the Commissioner of Revenue for the State tax.

SEC. 91. *Tax on seal affixed by officers.*

Whenever the seal of the State, of the Treasury Department, or other public officer required by law to keep a seal (not including clerks of the courts, other county officers and notaries public) shall be affixed to any paper, the tax shall be as follows,

Specific answers to questions.

Blanks sent by Commissioner of Revenue to be filed.

Reason given in writing for failure to answer.

Verification of answers.

Returns within period fixed.

Commissioner of Revenue to prepare blanks.

Commissioner of Revenue may extend time to answer.

Tax on marriage licenses.

Payment.

Semiannual returns and settlements.

County tax.

Tax on seal affixed by officers.

Great seal of State.

Quarterly payments.	to be paid by the party applying for the same: For the Great Seal of the State, on any commission, two and one-half dollars; on warrants of extradition for fugitives from justice from other states, a reciprocal seal tax and fee shall be charged, i.e., the same fee and seal tax must be collected from the state making requisition which is charged this State for like service. All fees and seal taxes of whatever kind collected by the private secretary of the Governor shall be paid into the Treasury quarterly; for the seal of the State Department, one dollar, to be collected by the Secretary of State and paid by him into the Treasury; for the seal of the State Treasurer, to be collected by him and accounted for as other public money, one dollar. Said officers shall keep an account of the number of times their seals may be used, and shall deliver to the proper officer a sworn statement thereof. Whenever a scroll is used in the absence of a seal by any of the said officers the said tax shall be on the scroll. Seals affixed for the use of any county of the State or used on the commissions of officers of the militia, or any other public officer not having a salary, or under the pension law, or under any process of court, shall be exempt from taxation: <i>Provided</i> , that no fee shall be charged for the affixing of a seal to any commission issued by the Governor to any person in the employ of the State or to be employed by the State under this section or under section twenty-seven hundred and thirty-seven of the Revisal of nineteen hundred and five, but this shall not be construed to apply to commissions issued to notaries public or justices of the peace. The officers collecting the said taxes and fees may retain as compensation five per centum only, as provided in the Revisal of one thousand nine hundred and five, except in cases of sheriffs, whose compensation shall be allowed by the Auditor. Any person receiving taxes under this section and willfully refusing or neglecting to pay the same as required, shall be guilty of a misdemeanor, and upon conviction shall be fined not more than five hundred dollars or imprisoned at the discretion of the court.
Seal of State Department.	
Seal of State Treasurer.	
Sworn statements.	
Scroll seals.	
Seals exempt.	
Proviso: seals on commissions.	
Notaries public and justices of peace not exempt.	
Fees for collection of tax.	
Failure to pay, collection a misdemeanor.	
Punishment.	
License must be procured before beginning business.	SEC. 92. <i>License must be procured before beginning business.</i>
Commissioner and deputies to make inquiry as to payment of tax.	That it shall be and is hereby made the duty of the Commissioner of Revenue and his deputies to make diligent inquiry as to whether or not all license tax provided for under Schedules B and C of this act shall have been paid, and ascertain whether it is the duty of the Commissioner of Revenue to collect the tax or whether such license should be issued by some other officer, and if it is found that some other officer should issue such license, such other officer shall at once be notified by the Commissioner of Revenue or his deputies.
Ascertainment of duty.	

Each person, firm, or corporation who engages in any business or practices any profession for which a license is required by this act shall procure said license annually in advance on or before the thirty-first day of May, or before engaging in the business or practicing the profession for which a tax is levied by this act. Any person, firm, or corporation who engages in any business or practices any profession for which a license is required by this act without first having procured a license therefor shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, in the discretion of the court: *Provided*, the fine shall not be less than twenty per cent of the tax in addition to the tax and the cost.

Notice to other officers of duties.

License to be procured annually.

License day. Engaging in business without license a misdemeanor.

Punishment.

Proviso: minimum fine.

SEC. 93. *License books to be kept by the Commissioner of Revenue.*

The Commissioner of Revenue shall keep books of blank license certificates, with corresponding stubs or duplicates consecutively numbered. Such license shall bear inscription, "Issued by Commissioner of Revenue."

License books to be kept by the Commissioner of Revenue.

Blank license books.

Issued by Commissioner of Revenue.

SEC. 94. *License shall be kept posted where business is carried on.*

It shall be unlawful for any person, firm, or corporation to carry on any business or practice any profession, for which a license is required by this act, without having the special tax license therefor posted in a conspicuous place at the place where such business is carried on. Any person violating the provisions of this section shall be liable for a penalty of twenty-five dollars (\$25).

License shall be posted.

License to be posted in place of business.

Penalty for violation.

SEC. 95. *Transacting business without license forbidden.*

It shall be unlawful for any person to carry on or practice any itinerant trade, business, or profession for which a license is required under this chapter without having in his actual possession at the time of so carrying on or practicing said trade, business or profession, said license or duplicate thereof. No officer required to issue license under this act shall have authority to issue a duplicate of any license unless expressly authorized to do so by this chapter. In case, however, such license is lost or has become so mutilated that it is illegible, the Commissioner of Revenue is authorized to issue a new license certificate for the remainder of the period for which the license tax is paid and stamp upon its face "Copy," upon the payment of fifty cents (50c) therefor. Any person violating the provisions of this act shall be guilty of a misdemeanor.

Transacting business without license forbidden.

Duplicates not issued without specific authority.

Copy.

Misdemeanor.

Duties of
sheriffs and tax
collectors.

Commissioner of
Revenue tax
agent of State.

Inquiry as to
payment of
taxes.

Demand on
persons doing
business without
license.

Demand for tax
and penalty.

Sheriff to
enforce
collection.

To issue
warrant.

Sheriff not
liable for false
arrest.
Unless acting
maliciously.

License not
issued after 60
days without
penalty if busi-
ness was carried
on within that
period.

Deputy Com-
missioners to
assist in enforce-
ment of this act.

Employment of
deputies.

SEC. 96. *Duties of sheriffs and tax collectors in administering this act.*

Except where otherwise provided, the Commissioner of Revenue shall be the agent of the State for the issuing of license and collection of license taxes for the State provided for in Schedule B of this act; and it shall be his duty and the duty of his deputies from time to time to make diligent inquiry if all parties within the various counties who are liable for any such specific tax have paid the same; and if after sixty days from the first day of June any person, firm, or corporation is found to be carrying on any business or practicing any profession for which a license is required by this act, without such license, it shall be the duty of the Commissioner of Revenue and his deputies to demand the immediate payment of the tax, with an additional penalty of twenty per centum (the said penalty not to exceed fifty dollars in any one case) as penalty for failure to procure said license before engaging in such business or practicing such profession, as required by this act; and in default of such immediate payment the Commissioner of Revenue shall certify the same to the sheriff of the county in which said delinquent lives or has his place of business, when such sheriff shall have power, and it shall be his duty, to levy upon any personalty or real estate owned by such person, firm, or corporation, and sell the same for the payment of said tax, penalty and costs in the same manner as provided by law for levy and sale of property for collection of other taxes; and if sufficient property is not found it shall be his duty to swear out a warrant before some justice of the peace of his county for the violation of this act, as provided in section ninety-two: *Provided*, that the sheriff shall not be liable for false arrest for wrongfully levying upon any property under this section unless it shall appear that the sheriff did so maliciously: *Provided, further*, that the Commissioner of Revenue shall not issue any license under Schedule B after the expiration of sixty days from the first day of June without collecting the penalty herein provided, unless it be shown that the person, firm, or corporation to whom such license is issued did not engage in the business or practice the profession for which license is required after the first day of June and prior to the issuance of said license.

SEC. 97. *Deputy commissioners to assist in enforcement of this act.*

It shall be the duty of the Commissioner of Revenue to employ such number of deputies as is provided by law to assist him in securing the faithful administration of the provisions of this act and of the Revenue Laws of the State. Such deputies, upon

presentation of certificate of authority from the Commissioner of Revenue, shall have access to the books and records of any county officer in any county in the State.

Access to books and records of county officers.

SEC. 98. *Construction of Revenue Act. (Repealed.)*

Construction of Revenue Act repealed.

SEC. 99. *Fines for the benefit of the school fund.*

Fines for benefit of the school fund.

Whenever a county officer, including justices of the peace, receives or collects a fine, penalty, or forfeiture in behalf of the State, he shall, within thirty days after such receipt or collection, pay over and account for the same to the treasurer of the county board of education for the benefit of the fund for maintaining the free public schools in such county. Whenever any fine or penalty is imposed by any officer the said fine or penalty shall be at once docketed, and shall not be remitted except for good and sufficient reasons, which shall be stated on the docket.

Officers collecting fines and forfeitures to settle within thirty days. Payments to use school fund in county where collected. Fine or penalty docketed. Not remitted but for cause.

SEC. 100. *Misappropriation of taxes deemed a misdemeanor.*

Misappropriation of taxes deemed a misdemeanor.

Any officer, including justices of the peace, violating the preceding section shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine or imprisonment, at the discretion of the court.

Punishment.

SEC. 101. *Unless prohibited, county may levy same license tax as State.*

County license tax.

In cases where a specific license tax is levied for the privilege of carrying on any business, trade, or profession, the county may levy the same tax and no more, provided, no provisions to the contrary are made in the section levying the specific license tax.

Unless specifically forbidden.

SEC. 102. *Appropriation for Auditor and Treasurer.*

Appropriation for Auditor and Treasurer.

A sum not to exceed two thousand five hundred dollars is hereby annually appropriated, out of any moneys not otherwise appropriated, to be expended by the Treasurer of the State as he may deem best and necessary to secure the prompt and proper collection of taxes and the protection of the treasury; and seven thousand five hundred dollars, or so much thereof as may be necessary, is hereby annually appropriated to be used by the Auditor of the State for the proper enforcement of the Machinery Act, and in the employment and expenses of a traveling auditor.

Appropriation for Auditor.

SCHEDULE D

Income tax.

INCOME TAX

ARTICLE I

SHORT TITLE AND DEFINITIONS

Official title.

SEC. 103. *Short title.*

Short title.

This act shall be known and may be cited as The Income Tax Act of One Thousand Nine Hundred and Twenty-five.

Purpose.

SEC. 104. *Purpose.*

The general purpose of this act is to impose a tax, for the use of the State Government, upon the net income for the calendar year one thousand nine hundred and twenty-five in excess of exemptions herein set out, collectible in the year one thousand nine hundred and twenty-six and annually thereafter.

Conformity to definitions and regulations of Federal government.

(a) Except as otherwise provided in this act the purpose is to conform to the definitions of income in the Revenue Laws of the United States Government and regulations made under its authority in so far as they apply.

Citizen of State. Domestic corporations. Foreign corporations and nonresidents doing business in the State.

(b) Of every resident of the State.

(c) Of every domestic corporation.

(d) Of every foreign corporation and of every nonresident individual having a business or agency in this State, in proportion to the net income of such business or agency.

Tax in addition to tax in Schedule C.

The tax imposed upon the net income of corporations in this schedule is in addition to the tax imposed under Schedule C of this act.

Definitions.

SEC. 105. *Definitions.*

For the purpose of this act and unless otherwise required by the context:

Taxpayer.

1. The word "taxpayer" includes any individual, corporation or fiduciary subject to the tax imposed by this act.

Individual.

2. The word "individual" means a natural person.

Fiduciary.

3. The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporation, acting in any fiduciary capacity for any person, estate or trust.

Person.

4. The word "person" includes individuals, fiduciaries, partnerships.

Corporation.

5. The word "corporations" includes joint-stock companies or associations and insurance companies.

Domestic corporation.

6. The words "domestic corporation" mean any corporation organized under the laws of this State.

7. The words "foreign corporation" mean any corporation other than a domestic corporation. Foreign corporation.
8. The words "tax year" mean the calendar year in which the tax is payable. Tax year.
9. The words "income year" mean the calendar year or the fiscal year, upon the basis of which the net income is computed under this act; if no fiscal year has been established, they mean the calendar year. Income year.
10. The words "fiscal year" mean an income year, ending on the last day of any month other than December. Fiscal year.
11. The word "paid" for the purposes of the deductions under this act means "paid or accrued" or "paid or incurred," and the words "paid or accrued," "paid or incurred" and "incurred," shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. The word "received" for the purpose of the computation of the net income under this act means "received or accrued," and the words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. Paid.
Paid or accrued.
Paid or incurred.
Received.
Received or accrued.
12. The word "resident" applies only to individuals, and includes, for the purpose of determining liability to the tax imposed by this act, with reference to the income of any income year, any individual who shall be a resident of the State on the first day of the tax year. Resident.
Residence.
13. The words "foreign country" mean any jurisdiction other than the one embraced within the United States. The words "United States," when used in a geographical sense, include the States, the Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States. Foreign country.
United States.

ARTICLE II

IMPOSITION OF TAX

SEC. 200. *Individuals.*

A tax is hereby imposed upon every resident of the State, which tax shall be levied, collected and paid annually with respect to the net income of the taxpayer as herein defined, and upon income earned within this State of every nonresident having a business or agency in this State, computed at the following rates, after deducting the exemptions provided in this act:

On the excess over the amount legally exempted up to twenty-five hundred dollars, one and one-quarter per cent.

On the excess above twenty-five hundred dollars and up to five thousand dollars, two per cent.

Imposition of tax.

Individuals.

Tax imposed on residents having business or agency.

Rates on excess above exemption of \$2,500. Over \$2,500 up to \$5,000.

Over \$5,000 up to \$7,500.

Over \$7,500 up to \$10,000.

Over \$10,000 up to \$15,000.

Over \$15,000.

Corporations.

Rate of tax on corporations.

Rate of tax on foreign corporations.

Companies deriving profits principally from ownership, sale or rental of real estate or from manufacture, sale or use of tangible property.

Income proportioned.

Tax in proportion of receipts in State to total receipts.

Tangible personal property defined.

Certain insurance companies exempt.

Railroads and public service corporations.

Basis of ascertaining net income of public service companies.

On the excess above five thousand dollars and up to seven thousand five hundred dollars, two and three-quarter per cent.

On the excess above seven thousand five hundred dollars and up to ten thousand dollars, three and one-half per cent.

On the excess above ten thousand dollars and up to fifteen thousand dollars, four and one-half per cent.

On the excess over fifteen thousand dollars, five per cent.

SEC. 201. *Corporations.*

Every corporation organized under the laws of this State shall pay annually an income tax, equivalent to four per cent of the entire net income as herein defined, received by such corporation during the income year; and every foreign corporation doing business in this State shall pay annually an income tax equivalent to four per cent of a proportion of its entire income to be determined according to the following rules:

(a) In case of a company other than companies mentioned in the next succeeding section, deriving profits principally from the ownership, sale or rental of real estate or from the manufacture, purchase, sale of, trading in, or use of tangible property, such proportion of its entire net income as the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deductions on account of encumbrances thereon.

(b) In case of a corporation deriving profits principally from the holding or sale of intangible property, such proportion as its gross receipts in this State for the year ended on the date of the close of its fiscal year next preceding is to its gross receipts for such year within and without the State.

(c) The words "tangible personal property" shall be taken to mean corporeal personal property, such as machinery, tools, implements, goods, wares and merchandise and shall not be taken to mean money deposits in bank, shares of stock, bonds, notes, credits or evidence of an interest in property and evidences of debt.

(d) Foreign insurance companies doing business in this State and returning premium receipts to the insurance commissioner and paying the tax upon such premium receipts as provided in section seventy of this act shall be exempt from this tax.

SEC. 202. *Railroads and public-service corporations.*

The basis of ascertaining the net income of every corporation engaged in the business of operating a steam or electric railroad express service, telephone or telegraph business, or other form

of public service, when such company is required to keep records according to the standard classification of accounting of the Interstate Commerce Commission, shall be the "net operating income" of such corporation as shown by their records kept in accordance with that standard classification of accounts, when their business is wholly within this State, and when their business is in part within and in part without the State their net income within this State shall be ascertained by taking their gross "operating revenues" within this State, including in their gross "operating revenues" within this State the equal mileage proportion within this State of their interstate business and deducting from their gross "operating revenues" the proportionate average of "operating expenses," or "operating ratio," for their whole business, as shown by the Interstate Commerce Commission standard classification of accounts. From the net operating income thus ascertained shall be deducted "uncollectible revenue," rents paid within this State and taxes paid in this State for the income year, other than income taxes and war profits and excess profits taxes, and the balance shall be deemed to be their net income taxable under this act. That in determining the taxable income of a corporation engaged in the business of operating a railroad under this section, in the case of a railroad located entirely within this State, the net operating income shall be increased or decreased to the extent of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire; and when any railroad is located partly within and partly without this State, then said net operating income shall be increased or decreased to the extent of an equal mileage proportion within this State of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire.

Basis when business partly within and partly without State.

Deductions.

Balance deemed net income.

Increase or decrease on account of car hire.

SEC. 203. Such tax shall be levied, collected, and paid in the year one thousand nine hundred and twenty-six and with respect to the net income received during the calendar year of one thousand nine hundred and twenty-five and annually hereafter.

Tax year.

SEC. 204. *Conditional and other exemptions.*

The following organizations shall be exempt from taxation under this act:

1. Fraternal beneficiary societies, orders or associations; (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident

Conditional and other exemptions.

Organizations exempt from taxation.

Fraternal benefit societies, orders or associations. Operating under lodge system.

Providing for payment of benefits to members.
 Building and loan associations and coöperative banks.
 Cemetery corporations and corporations where no part of net earnings inures to benefit of stockholders or individuals.
 Business leagues, etc.
 Chambers of commerce.
 Boards of trade not organized for profit.
 Civic leagues or organizations exclusively for social welfare.
 Pleasure clubs.
 Farmers or other mutual insurance companies.
 Coöperative telephone companies with dues for sole purpose of pay expenses.

Farmers' fruit growers organizations etc.

Fiduciaries.

or other benefits to the members of such society, order or association of their dependents.

2. Building and loan associations and coöperative banks without capital stock, organized and operated for mutual purposes and without profits.

3. Cemetery corporations and corporations organized for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

4. Business leagues, chambers of commerce, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

5. Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare.

6. Clubs organized and operated exclusively for pleasure, recreation, and other nonprofitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member.

7. Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or coöperative telephone companies or like organizations of a purely local character, the income of which consists solely of assessments, dues, and fees collected from members for the sole purpose of meeting expenses.

8. Farmers', fruit growers', or like organizations, organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of produce furnished by them.

SEC. 205. *Fiduciaries.*

The tax imposed by this act shall be imposed upon resident fiduciaries, and upon nonresident fiduciaries, having in charge funds or property for the benefit of a resident of this State, which tax shall be levied, collected and paid annually with respect to:

(a) That part of the net income of estates or trusts which has not become distributable during the income year.

(b) The net income received during the income year by deceased individuals, who, at the time of death, were residents and who have died during the tax year or the income year without having made a return.

(c) The entire net income of resident, insolvent or incompetent individuals, whether or not any portion thereof is held for

Net income of estates and trusts not distributable.

Net income of residents dying within tax or income year without making return.

Net income of insolvent or incompetent individuals.

the future use of the beneficiaries, where the fiduciary has complete charge of such net income.

(d) The tax imposed upon a fiduciary by this act shall be a charge against the estate or trust. Tax against estate or trust.

ARTICLE III

SEC. 300. *Net income defined.*

Net income defined.

The words "net income" mean the gross income of a taxpayer less the deductions allowed by this act.

SEC. 301. *Gross income defined.*

Gross income defined.

1. The words "gross income" mean the income of a taxpayer derived from salaries, wages or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transactions of any business carried on for gain or profit, or gains, or profits, and income derived from any source whatever. The amount of all such items shall be included in the gross income of the income year in which received by the taxpayer, unless, under the methods of accounting permitted under this act, any such amounts are to be properly accounted for as of a different period.

Amount to be included as gross income.

2. The words "gross income" do not include the following items which shall be exempt from taxation under this act:

Items not included.

(a) The proceeds of life insurance policies and contracts paid upon the death of the insured to individual beneficiaries or to the estate of the insured.

Proceeds of life insurance policies.

(b) The amount received by the insured as a return of premium or premiums paid by him under life insurance, endowment or annuity contracts, either during the term or at the maturity of the term mentioned in the contract or upon surrender of the contract.

Return of insurance premiums.

(c) The value of property acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income).

Value of property acquired by gift, bequest, devise or descent.

(d) Interest upon the obligations of the United States or its possessions, or of the State of North Carolina, or any political subdivision thereof.

Interest on obligations of U. S. or of this State.

(e) Salaries, wages, or other compensation received from the United States by officials or employees thereof, including persons in the military or naval forces of the United States.

Salaries of officers and employees of United States. Amounts received through accident or health insurance or compensation acts and damages for injuries or sickness

(f) Any amounts received through accident or health insurance or under workmen's compensation acts, as compensation for

personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

Exemptions
to insurance
companies.

(g) In case of domestic insurance companies or associations paying a tax on their gross premium receipts, in addition to the above:

Net additions to
reserve fund.

(a) The net addition required by law to be made within the taxable year to reserve funds including the actual deposit of sums with the Commissioner of Insurance or the Treasurer of the State pursuant to the law as additions to guarantee or reserve funds for benefit of policyholders and (b) the sums paid within the taxable year on policy and annuity contracts to policyholders (c) the said insurance companies are and shall be permitted to deduct the tax paid them to the Insurance Department on their gross premium receipts under section seventy of this act from the amount of income tax ascertained to be due.

Sums paid on
policy and
annuity contracts
to policy holders
in State.

Basis of return
of net income.

SEC. 302. *Basis of return of net income.*

1. The net income of a taxpayer shall be computed in accordance with the method of accounting regularly employed in keeping the books of such taxpayer; but if such method does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the Commissioner does clearly reflect the income. Taxpayers whose accounting period of twelve months ends as of the last day of some month other than December and the books of such taxpayer are kept accordingly, may, with the approval of the Commissioner of Revenue, and subject to such rules and regulations as he may establish, return their net income under this act on the basis of such fiscal year in lieu of that of the calendar year.

Change of
fiscal year.

2. A taxpayer may, with the approval of the Commissioner of Revenue and under such regulations as he may prescribe, change the income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year: *Provided*, that such approval must be obtained from the Commissioner at least thirty days prior to the end of such income year.

Net income
derived from
partnerships.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity, and shall include in his gross income his distributive share of the net income of the partnership for each income year, whether distributed or not.

Beneficiaries of
estates and
trusts.

4. Every individual taxable under this act who is a beneficiary of an estate or trust shall include in his gross income the distributive share of the net income of the estate or trust, received by him or distributable to him during the income year.

Unless otherwise provided in the law, the will, the deed, or other instrument creating the estate, trust or fiduciary relation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution) ratable in proportion to their respective interests.

Income distributable in proportion to interest.

SEC. 303. *Determination of gain or loss.*

For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal, or mixed, the basis shall be in the case of property acquired before January first, one thousand nine hundred and twenty-one, the fair market price or the value of such property as of that date, and in all other cases, the cost thereof: *Provided*, that in the case of property which was included in the last preceding annual inventory used in determining net income in a return under this act, such inventory value shall be taken in lieu of costs of market value. The final distribution to the taxpayer of the assets of a corporation shall be treated as a sale of the stock or securities of the corporation owned by him, and the gain or loss shall be computed accordingly.

Determination of gain or loss.

Basis for determination of gain or loss.

Proviso: inventory value.

Final distribution of assets of corporation.

SEC. 304. *Exchanges of property.*

1. When property is exchanged for other property, the property received in exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

Exchanges of property.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of property transferred therefor, and no gain or loss shall be deemed to arise therefrom.

Organization of a corporation.

3. When in connection with the reorganization, merger or consolidation of a corporation, a taxpayer receives, in place of stock, or securities owned by him, new stock or securities, the basis of computing the gain or loss, if any, shall be, in case the stock or securities owned were acquired before January first, one thousand nine hundred and twenty-one, the fair market price or value thereof as of that date, and in all other cases the cost thereof.

Stock or securities received in reorganization, merger or consolidation of corporation.

SEC. 305. *Inventory.*

Whenever in the opinion of the Commissioner of Revenue it is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer, upon such basis as the Commissioner of Revenue may prescribe, conforming as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income.

Inventory of taxpayers.

When ordered by commissioner.

Deductions in computing net income.

Expenses of income year.

a. Wages of employees.

b. Wages of employees and allowance for copartners.

c. Corporations wages of employees and salaries of officers.

Rentals.

Interest on indebtedness; exception.

Dividends on preferred stock not deducted.

Taxes for income year; exception.

Dividends from stock in any corporation paying income tax.
Proviso: apportionment when income of corporation partially assessed.

Losses sustained of property used in trade.

Worthless debts.

Depreciation and obsolescence of property.

Allowance for depletion.

Proviso: basis for computation of deductions.

SEC. 306. *Deductions.*

In computing net incomes there shall be allowed as deductions:

1. All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including:

(a) As to individuals, reasonable wages of employees for services actually rendered in producing such income.

(b) As to partnerships, reasonable wages of employees and a reasonable allowance for copartners or members of a firm, for services actually rendered in producing such income, the amount of such salary allowance to be included in the personal return of the copartner receiving same.

(c) As to corporations, wages of employees and salaries of officers, if reasonable in amount, for services actually rendered in producing such income.

2. Rentals or other payments required to be made as a condition of the continued use or possession for the purpose of the trade or property to which the taxpayer has not taken or is not taking title or in which he has no equity.

3. All interest paid during the incoming year on indebtedness except interest on obligations contracted for the purchase of non-taxable securities or stock the income tax upon which has been paid to this State by the corporation. Dividends on preferred stock shall not be deducted as interest.

4. Taxes for the income year, except taxes on income, inheritance taxes, and taxes assessed for local benefit of a kind tending to increase the value of the property assessed.

5. Dividends from stock in any corporation the income of which shall have been assessed and the tax on such income paid by the corporation under the provisions of this act: *Provided*, that when only part of the income of any corporation shall have been assessed under this act only a corresponding part of the dividends received therefrom shall be deducted.

6. Losses sustained during the income year of property used in trade of business or of property not connected with trade or business, if arising from fire, storms, shipwrecks or other casualties or theft and if not compensated for by insurance or otherwise.

7. Debts ascertained to be worthless and charged off within the income year, if the amount has previously been included in gross income in a return under this act.

8. A reasonable allowance for the depreciation and obsolescence of property used in the trade or business; and in the case of mines, oil, and gas wells, other natural deposits, and timber, a reasonable allowance for depletion: *Provided*, that in computing the deductions allowed under this paragraph, the basis shall be cost plus any additions and improvements (including in the

case of mines, oil, and gas wells, and other natural deposits, the cost of development not otherwise deducted). In the cases of leases the deductions allowed may be equitably apportioned between the lessor and the lessee.

Apportionment
in case of losses.

9. Contributions or gifts made by individuals within the income year to corporations or associations operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's net income as computed without the benefit of this subdivision.

Gifts to religious
or charitable
purposes.

Limit of
contributions.

10. Resident individuals and corporations having an established business in another state, or investment in property in another state, may deduct the net income from such business or investment, if such business or investment is in a state that levies a tax upon such net income. The deduction authorized in this subsection shall in no case extend to any part of income of resident individuals and corporations from personal services, or mortgages, stocks, bonds, securities, and deposits.

Residents
having
established
business in
another state.

Deductions

11. In the case of a nonresident individual, the deductions allowed in this section shall be allowed only if, and to the extent that, they are connected with income arising from sources within the State; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the State shall be determined under rules and regulations prescribed by the Commissioner of Revenue.

In re non-
resident
individual.

Deductions.

Apportionment
and allocation
of deductions.

SEC. 307. *Items not deductible.*

In computing net income no deduction shall in any case be allowed in respect of:

Items not
deductible.

(a) Personal, living, or family expenses.

(b) Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate.

Personal, living
or family
expenses.
Amount paid
for new
buildings, etc.
Restoration of
property.
Premiums on
life insurance
policy.

(c) Any amount expended in restoring property for which an allowance is or has been made.

(d) Premiums paid on any life insurance policy.

SEC. 308. *Exemptions.*

Exemptions.

1. There shall be deducted from the net income the following exemptions:

(a) In the case of a single individual, a personal exemption of one thousand dollars.

(b) In the case of a married man with a wife living with him, two thousand dollars, or in the case of a person who is the head

One thousand
dollars for
single
individual.
Married man
with wife
living with him.

Head of house
having
dependent
relatives.
Widow or
widower having
minor child.

Other
dependants.

Fiduciary.

Proviso:
exemption to
surviving
husband or wife.

Married women
having separate
income.

In re resident
having income
from business in
another state.

Right to
exemptions.
Proviso:
husband or wife
or dependents
who have died
during the
income year.

Credit for taxes
in case of tax
payers other
than residents
of the State.

Proviso:
condition of
exemption.

of a household and maintains the same and therein supports one or more dependent relatives, two thousand dollars.

(c) In the case of a widow or widower having minor child or children natural or adopted, two thousand dollars.

(d) Two hundred dollars (\$200) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective.

(e) In the case of a fiduciary, if taxable under clause (a) of paragraph one of section two hundred and five, a personal exemption of one thousand dollars; if taxable under clause (b) of said paragraph an exemption of one thousand dollars: *Provided*, that the surviving husband or wife shall be entitled to exemption as provided in paragraph three of this section; if taxable under clause (c) of said paragraph the same exemptions to which the beneficiary would be entitled.

(f) A married woman having a separate and independent income, one thousand dollars (\$1,000).

2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another state, or with respect to a non-resident having a business or agency in this State, unless the entire income of such resident or nonresident individual is shown in the return of such resident or nonresident, and if the entire income is so shown the exemption shall be prorated in the proportion of the income in this State to the total income.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: *Provided*, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year.

SEC. 309. *Credit for taxes in case of taxpayers other than resident of the State.*

Whenever a taxpayer other than a resident of the State has become liable to income tax to the state or country where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the state or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other state or county was imposed: *Provided*, that such credit shall be allowed only if the laws of said state or country (1) grant a substantially similar credit to residents of this State

subject to income tax under such laws; or (2) impose a tax upon the personal incomes of its residents derived from sources in this State and exempt from taxation the personal incomes of residents of this State. No credit shall be allowed against the amount of the tax on any income taxable under this article which is exempt from taxation under the laws of such other state or country.

ARTICLE IV

RETURNS

SEC. 400. *Returns.*

1. Every resident or nonresident having a net income during the income year taxable in this State of one thousand dollars (\$1,000) and over, if single, or if married and not living with husband or wife, or having a net income for the income year of two thousand dollars (\$2,000) or over, if married and living with husband or wife, and every corporation doing business in the State except foreign insurance companies or associations paying the gross premium receipts tax under section seventy of this act, shall make a return under oath, stating specifically the items of gross income and the deductions allowed by this act, and such other facts as the Commissioner of Revenue may require for the purpose of making any computation required by this act. When the Commissioner of Revenue has reason to believe any person or corporation is liable for tax under this act, he may require any such person or corporation to make a return.

2. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.

3. The return by a corporation shall be sworn to by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

4. The return of an individual who, while living, received income in excess of the exemption during the income year, and who has died before making the return, shall be made in his name and behalf by the administrator or executor of the estate, and that the tax shall be levied upon and collected from his estate. Before a corporation shall be dissolved and its assets distributed it shall make a return for and settlement of tax for any income earned in the income year up to its period of dissolution.

5. Where the Commissioner of Revenue has reason to believe that any taxpayer so conducts the trade or business as either directly or indirectly to distort his true net income and the net

Grant by state of residence of similar exemption to citizen of this State.
Imposition of income tax by such state with exemption to residents of this State.
No exemption allowed on incomes not taxable in other states.

Returns.

Persons from whom returns are required.

Rate.

Statement contained in returns.

Commissioner may require returns.

Inability to make own return.

Returns to be made by agent or guardian.

Return of corporation.

Verification.

Return of individual with income in excess of exemption.

Return to be made by personal representative.

Return must be made before a corporation can be dissolved.

Distortion of true net income.

Investigation of diversion or distortion of income.

Normal profit.

Fiduciary returns.

Returns under oath.

Statement of return of fiduciary.

Returns by joint fiduciaries.

Fiduciaries subject to provisions of individuals.

Information at the source.

Contents of returns of individuals, etc., to Commissioner of Revenue.

Returns of partnerships having place of business in this State.

income properly attributable to the State, whether by the arbitrary shifting of income, through price fixing, charges for service or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control, he may require such facts as he deems necessary for the proper computation of the entire net income and the net income properly attributable to the State, and in determining the same the Commissioner of Revenue shall have regard to the fair profit which would normally arise from the conduct of the trade or business.

SEC. 401. *Fiduciary returns.*

1. Every fiduciary subject to taxation under the provisions of this act, as provided in section two hundred and five hereof, shall make a return under oath, for the individual, estate or trust for whom or for which he acts, if the net income thereof amounts to one thousand dollars or over.

2. The return made by a fiduciary shall state specifically the items of gross income, and the deductions and exemptions allowed by this act, and such other facts as the Commissioner of Revenue may prescribe. Under such regulations as the Commissioner may prescribe a return may be made by one or two or more joint fiduciaries.

3. Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals.

SEC. 402. *Information at the source.*

1. Every individual, partnership, corporation, jointstock company or association or insurance company, being a resident or having a place of business in this State, in whatever capacity acting, including lessee or mortgagors or real or personal property, fiduciaries, employers and all officers and employees of the State or of any political subdivision of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer), rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and incomes, amounting to one thousand dollars or over paid or payable during any year to any taxpayer, shall make complete return thereof to the Commissioner of Revenue under such regulations and in such form and manner and to such extent as may be prescribed by him.

2. Every partnership having a place of business in the State shall make a return, stating specifically the items of its gross income, and the deductions, allowed by this act, and shall in-

clude in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

3. Every fiduciary shall make, under oath, a return for the individual, estate or trust for whom or for which he acts, if the net income thereof, distributed or distributable to beneficiaries during the year is one thousand dollars or over, in which case the fiduciary shall set forth in such returns the items of the gross income, the deductions allowed by this act, and the net income, the names and addresses of the beneficiaries, the amounts distributed or distributable to each and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one of two or more joint fiduciaries.

SEC. 403. *Time and place of filing returns.*

Returns shall be in such forms as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the Commissioner at his main office or at any branch office which he may establish, on or before the fifteenth day of March, in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in his judgment good cause exists, the Commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Commissioner shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

SEC. 404. *Blank forms to be kept on file with register of deeds and deputy commissioners.*

For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this purpose, the Commissioner of Revenue shall keep on deposit with the register of deeds or county auditor or deputy commissioner of revenue in each county a supply of blank forms for distribution.

SEC. 405. *Failure to file returns; supplementary returns.*

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, items of taxable in-

Names and addresses of individuals sharing in profits and amount of each. Verification.

To return names, addresses of beneficiaries and amount paid each.

Return of joint fiduciaries.

Time and place of filing returns.

Forms to be prescribed by Commissioner of Revenue.

Time for filing.

Allowance of further time.

Verification of returns. Commissioner of Revenue to have forms prepared. Forms furnished on application. Taxpayer not released for failure to secure form.

Blank forms to be kept on file with register of deeds and deputy commissioners.

Failure to file returns, supplementary returns.

Return verified.

come, he may require from such taxpayer a return, or supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return, or otherwise, the Commissioner finds that any items of income, taxable under this act, have been omitted from the original return, or any items, returned as taxable that are not taxable, or any item of taxable income overstated, he may require the items so omitted to be disclosed to him under oath of the taxpayer, and to be added to or deducted from the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provision of this act. The Commissioner may proceed under the provisions of section five hundred and two of this act, whether or not he requires a return or a supplementary return under this section.

Items of return.

Examination and correction of returns.

Penalties not released.

Procedure under this act.

ARTICLE V

COLLECTION AND ENFORCEMENT OF TAX

Time and place of payment of tax.

SEC. 500. *Time and place of payment of tax.*

Interest on extension of time.

1. The full amount of the tax payable, as the same shall appear from the face of the return, shall be paid to the Commissioner of Revenue at the office where the return is filed at the time fixed by law for filing the return. If the time for filing the return be extended, interest at rate of six per cent per annum, from the time when the return was originally required to be filed, to the time of payment, shall be added and paid.

Paid to Commissioner of Revenue.

Payment of tax by check.

2. The tax may be paid with uncertified check, during such time and under such regulations as the Commissioner of Revenue shall prescribe, but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties, the same as if such check had not been tendered.

Liability if check not paid.

Examination of returns and computation of tax.

SEC. 501. *Examination of returns.*

Payment of excess.

Return of overpayment.

1. As soon as practicable after the return is filed the Commissioner of Revenue shall examine it and compute the tax, and the amount so computed by the Commissioner shall be the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the Commissioner within ten days after notice of the amount shall be mailed by the Commissioner, and any overpayment of tax shall be returned within ten days after it is ascertained.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty or additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of six per cent per annum until paid.

Understatement due to misunderstanding, no penalty.

Interest on deficiency.

3. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added to the amount of the deficiency five per cent thereof, and in addition, interest at the rate of six per cent per annum until paid.

Understatement due to negligence penalty added.

Interest on deficiency.

4. If the understatement is found by the Commissioner of Revenue to be false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and six per centum per annum upon the amount of tax so found. The provisions of this act with respect to revision and appeal shall apply to a tax thus assessed.

Penalty for false or fraudulent understatement.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

Interest to be computed from date tax was originally due to the date of payment.

6. If the amount of tax found due as computed shall be less than the amount theretofore paid, the excess shall be refunded by the Commissioner of Revenue out of the proceeds of the tax retained by him as Commissioner as provided in this act.

In case amount due is less than amount paid.

SEC. 502. *Corrections and changes.*

Corrections and changes.

If the amount of the net income for any year of any taxpayer under this article, as returned to the United States Treasury Department, is changed and corrected by the Commissioner of Internal Revenue or other officer of the United States of competent authority, such taxpayer within thirty days after receipt of final determination by the United States Government of his corrected net income shall make return under oath or affirmation, to the Commissioner of Revenue, of such final determined income. The Commissioner shall thereupon proceed to determine, from such evidence as he may have brought to his attention or shall otherwise acquire, the correct net income of such taxpayer for the fiscal or calendar year, and if there shall be any additional tax due from such taxpayer the same shall be assessed and collected, and if there shall have been an overpayment of the tax the said Commissioner shall, within thirty days after the final determination of the net income of such taxpayer, refund the amount of such excess.

Procedure of Commissioner of Revenue to determine correct amount and additional tax assessed and collected.

Overpayment refunded.

SEC. 503. *Additional taxes.*

Additional taxes.

If the Commissioner of Revenue discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, he may, at any

Reassessment within three years.

Notify taxpayer and give him hearing.	time within three years after the time when the return was due, assess the same and give notice to the taxpayer of such assessment, and such taxpayer shall thereupon have an opportunity, within thirty days, to confer with the Commissioner of Revenue as to the proposed assessment. This limitation of three years shall apply also to taxes due or found to be due under the acts of one thousand nine hundred and twenty-one and one thousand nine hundred and twenty-three. The limitation of three years to the assessment of such tax or an additional tax shall not apply to the assessment of additional taxes upon fraudulent returns. When the Commissioner of Revenue after examination, discovers that any portion of revenue has not been assessed and has determined the amount thereof, he shall notify the taxpayer of his findings, and the taxpayer shall then have thirty days in which to be heard and file exceptions to such reassessments, whereupon the Commissioner shall pass on any objections or exceptions made and determined the amount of tax, interest and penalties, if any, and such amount shall be due within ten days after notice thereof. The provisions of this act with respect to revision and appeal shall apply to a tax so assessed.
Limitation not applicable to fraudulent returns.	
Time of payment.	
Warrant to sheriff for collection of tax.	SEC. 504. <i>Warrant for the collection of taxes.</i> If any tax imposed by this act or any portion of such tax be not paid within sixty days after the same becomes due and has been assessed, the Commissioner of Revenue shall issue an order under his hand and official seal directed to the sheriff of any county of the State, commanding him to levy upon and sell the real and personal property of the taxpayer, found within his county, for the payment of the amount thereof, with the added penalties, interest, and the cost of executing the same, and to return to the commissioner the money collected by virtue thereof by a time to be therein specified, not less than sixty days from the date of the order. The said sheriff shall thereupon proceed upon the same in all respects, with like effect, and in the same manner prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the order, to be collected in the same manner. If an order be returned not satisfied in full, the Commissioner shall have the same remedies to enforce the claim for taxes against the taxpayer as if the State had recovered judgment against the taxpayer for the amount of the tax.
Action by sheriff.	
Fees of sheriff.	
Remedies if ordered returned not satisfied in full.	
Tax a debt.	SEC. 505. <i>Tax a debt.</i> Every tax imposed by this act, and all increases, interest, and penalties thereon, shall become, from the time it is due and
Tax a personal debt on persons liable.	

payable, a personal debt, from the person or persons liable to pay the same, to the State of North Carolina.

SEC. 506. *Action for recovery of taxes.*

Action for
recovery.

Action may be brought at any time by the Attorney-General of the State at the instance of the Commissioner of Revenue in the name of the State, to recover the amount of any taxes, penalties, and interest due under this act.

SEC. 507. *Tax upon settlement of fiduciary's account.*

Tax upon
settlement of
fiduciary's
account.

1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon said fiduciary, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit or otherwise. The certificate of the Commissioner of Revenue and the receipt for the amount of tax therein certified shall be conclusive as to the payment of the tax, to the extent of said certificate.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Commissioner of Revenue, with the approval of the Attorney-General, may, on behalf of the State, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this act, and the payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

Agreement of
amount of taxes.

Payment of
agreed amount
in full settlement.

ARTICLE VI

PENALTIES

SEC. 600. *Penalties.*

Penalties.

1. If any taxpayer, without intent to evade any tax imposed by this act, shall fail to file a return of income and pay the tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof, but such additional amount shall in no case be less than one dollar and interest at the rate of one-half of one per centum per month or fraction thereof from the time said return was required by law to be filed until paid.

Failure to file
returns.

Minimum
penalty.

2. If any taxpayer fails voluntarily to file a return of income or pay the tax, if one is due, within sixty days of the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to twenty-five per cent thereof and interest at the rate of one-half of one per cent

Voluntary failure
to file returns.

Penalty.

Authority of
Commissioner of
Revenue to
waive or reduce
penalties.

Issuance of writ
by Judge of
Superior Court
upon petition of
Commissioner of
Revenue.

Return day.

Hearing.

Judgment to
include costs.

County of
venue.

Penalty for
failure without
fraudulent
intent.

Neglect upon
notification by
Commissioner of
Revenue.

Penalty for
failure to file
return.

Commissioner
may allow
further time.

per month or fraction thereof from the time such return was required to be filed until paid.

3. The Commissioner of Revenue shall have power, upon making a record of his reasons therefor, to waive or reduce any of the penalties or additional taxes provided for in subdivisions one and two of this section, or in subdivisions three and four of section five hundred and one.

4. If any taxpayer fails to file a return within sixty days of the time prescribed by this act, any judge of the Superior Court, upon petition of the Commissioner of Revenue, or of any ten taxable residents of the State, shall issue a writ of mandamus requiring such person to file a return. The order of notice upon the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or such day thereafter as the court shall fix, having regard to the speediest possible determination of the case consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in any county, and, except as aforesaid, shall be returnable as the court shall order.

5. The failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the Commissioner of Revenue in Raleigh. The certificate of the Commissioner of Revenue to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this act, shall be prima facie evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.

6. If any taxpayer who has failed to file a return, or has filed an incorrect or insufficient return, and has been notified by the Commissioner of Revenue of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the Commissioner shall determine the income of such taxpayer, according to his best information and belief, and assess the same at not more than double the amount so determined. The Commissioner may, in his discretion, allow further time for the filing of a return in such case.

ARTICLE VII

REVISION AND APPEAL

Revision and
appeal.

SEC. 700. *Revision by Commissioner of Revenue.*

Application for
revision of tax.

A taxpayer may apply to the Commissioner of Revenue for revision of the tax assessed against him, at any time within one

year from the time of the filing of the return or from the date of the notice of the assessment of any additional tax. The Commissioner shall grant a hearing thereon, and if, upon such hearing, he shall determine that the tax is excessive or incorrect, he shall resettle the same according to the law and the facts and adjust the computation of tax accordingly. The Commissioner shall notify the taxpayer of his determination, and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by him to be due.

Hearing.
Action by
Commissioner.
Notice to
taxpayer.
Refund.

SEC. 701. *Appeal.*

Any taxpayer may file formal exceptions to a finding by the Commissioner of Revenue, under subsection four of section five hundred and one, section five hundred and three, and section seven hundred, with respect to his taxable income, either to a matter of fact or law, as far as possible stating such exceptions separately. After they are filed, the Commissioner shall pass upon the same formally and notify the taxpayer immediately of his findings upon these exceptions. The taxpayer may within ten days after notification of the Commissioner's ruling upon these exceptions appeal to the Superior Court of Wake County upon paying the tax assessed by the Commissioner and giving a bond for costs in the sum of two hundred dollars (\$200). Upon receipt of such notice and the taxes paid and the filing of the cost bond in the sum of two hundred dollars (\$200), the Commissioner shall certify the record to the Superior Court of Wake County. In the Superior Court the proceedings shall be as follows:

Appeal.
Filing of formal
exceptions.
May appeal to
Superior Court,
after giving
bond and
payment of tax.
Records certified
to Superior
Court.

The cause shall be entitled, "State of North Carolina, on relation of the Commissioner of Revenue, vs. Appellant (giving name)." If there are exceptions to facts found by the Commissioner, it shall be placed on the civil issue docket of such court and shall have precedence of other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of such civil actions, except that the findings of the Commissioner shall be *prima facie* correct. If only issues of law, or if issues of fact are raised and the appellant shall waive jury trial at the time of taking the appeal, the appeal may be had to the Superior Court of the county in which the appellant resides, and the cause shall be heard by the judge holding courts in the judicial district in which the appeal is docketed, at chambers, upon ten days notice to the parties of the time and place of hearing, and the said judge shall pass upon and determine all issues, both of law and fact, the State hereby waiving in such cases a trial by jury. Either party may appeal to the Supreme Court from the judgment of the Superior Court, under the rules and

Proceedings
on appeal.

State waives
trial by jury.

regulations prescribed by law for appeals, except that the State, if it should appeal, shall not be required to give any undertaking or make any deposit to secure the cost of such appeal, and the Supreme Court may advance the cause on its docket so as to give the same a speedy hearing. Any taxes, interest, or penalties, paid, found by the court to be in excess of those, which can be legally assessed, shall be ordered refunded to the taxpayer, with interest from the time of payment.

ARTICLE VIII

Administration.

ADMINISTRATION

SEC. 800. *Commissioner of Revenue to administer this act; districts.*

Commissioner of Revenue to enforce tax herein imposed.

The Commissioner of Revenue shall administer and enforce the tax herein imposed, and his interpretation of the act or the terms used therein shall be prima facie correct. He may divide the State into districts, in each of which a branch office of the Commissioner of Revenue may be established. He may from time to time change the limits of such districts.

Districts and branch officers.

Powers of Commissioner of Revenue.

SEC. 801. *Powers of Commissioner of Revenue.*

To examine books and papers.

The Commissioner of Revenue, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the taxable income of any taxpayer, shall have power to examine or cause to be examined by any agent or representative designated by him for that purpose, any books, papers, records or memoranda, bearing upon the matters required to be included in the return, and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony and require proof material for his information, with power to administer oath to such person or persons.

May require attendance of witnesses and administer oaths.

Deputies and clerks.

SEC. 802. *Deputies and clerks.*

Deputies and clerks.

1. The Commissioner of Revenue may appoint and remove such deputies and clerks as he may find necessary under his direction to administer the laws relating to the assessment and collection of all taxes provided for in this act and fix the compensation of such clerks and deputies

Fix compensation.

Necessary expenses.

2. For the reasonable necessary expenses of carrying out the provisions of this act, including salaries and necessary traveling expenses of deputies, clerks, and employees, warrants shall be issued by the State Auditor and paid by the State Treasurer out of any funds not otherwise appropriated, upon approved vouchers by the Commissioner of Revenue, which Commissioner of

Revenue shall not later than the tenth of each month file with the State Budget Commission a complete statement of all vouchers approved for the previous month, and upon any item in said account being disapproved by the State Budget Commission, the same shall be discontinued at once.

Report to
Budget
Commission.

Disapproval by
Budget
Commission.

3. The Commissioner of Revenue may require such of the deputies and clerks and employees as he may designate to give bond for the faithful performance of their duties in such sum and with such sureties as he may determine, and all premiums on such bonds shall be paid in the manner provided for the payment of other expenses in the preceding section.

Requirement of
bond by
Commissioner of
Revenue.

Premium on
bonds.

SEC. 803. *Oaths and acknowledgments.*

The Commissioner of Revenue and such deputies as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect of any return or report required by this act or for the rules and regulations of the Commissioner of Revenue.

Oaths and
acknowledg-
ments.

SEC. 804. *Publication of statistics.*

Publication of
statistics.

The Commissioner of Revenue shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable.

SEC. 805. *Secrecy required of officials; penalty for violation.*

1. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Commissioner of Revenue, any deputy, agent, or clerk, or other officer or employee to divulge and make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this act. Nothing herein shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney-General or other legal representatives of the State of the report or return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or any penalty imposed by this act. Reports and returns shall be preserved for two years and thereafter, until the Commissioner of Revenue orders them to be destroyed.

Secrecy of
officials required;
penalty for
violation.

Reports and
returns
preserved.

2. Any offense against subdivision one of this section shall be punished by a fine of not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court, and if the offender be an officer or em-

Offense against
subdivision
punishable by
fine.

Dismissal of officers or employees offending.

Commissioner of Revenue authorized to allow inspection of individual income tax returns by the Commissioner of Internal Revenue of the U. S.

Reciprocal privileges.

Commissioner of Revenue authorized to make rules and regulations.

Books, records and collections.

Miscellaneous.

Unconstitutionality or invalidity.

Caption of sections.

ployee of the State he shall be dismissed from office and be incapable of holding any public office in this State for a period of five years thereafter.

3. Notwithstanding the provisions of this section, the Commissioner of Revenue may permit the Commissioner of Internal Revenue of the United States, or the proper officer of any state imposing an income tax upon the income of individuals, or the authorized representative of either such officer, to inspect the income tax returns of any individual, or may furnish to such officer or his authorized representative an abstract of the return of income of any taxpayer or supply him with information concerning any item of income contained in any return or disclose by the report of any investigation of the income or return of income of any taxpayer; but such permission shall be granted or such information furnished to such officer, or his representative, only if the statutes of the United States or of such other state, as the case may be, grants substantially similar privileges to the proper officer of this State charged with the administration of the personal income tax law thereof.

SEC. 806. *Regulations.*

The Commissioner of Revenue may from time to time make such rules and regulations not inconsistent with this act as he may deem necessary to enforce its provisions.

SEC. 807. It shall be the duty of the Commissioner of Revenue to keep such records of collection of taxes as may be prescribed by the State Auditor, in books to be furnished by the State Auditor. It shall also be the duty of the Commissioner of Revenue to make monthly reports to the State Treasurer or State Auditor, or both, of all collections of taxes, on such forms as may be prescribed and furnished him by the State Auditor.

ARTICLE IX

MISCELLANEOUS

SEC. 900. *Unconstitutionality or invalidity.*

If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any section or set of sections shall in any way affect the interpretation of this act or any part thereof.

SEC. 901. *Disposition of income tax.*Disposition of
income tax.

The Commissioner of Revenue shall daily pay into the State Treasury to the credit of the general fund, all taxes, interest, and penalties collected by him under this article during the preceding calendar month as appears from the return made by him to the State Treasurer.

SEC. 902. No city, town, township, or county shall levy any tax on income, or inheritance tax.

No municipal
or county tax.

SEC. 903. Subjects of taxation revised in this act not otherwise taxable.

Subjects of
taxation revised
not otherwise
taxable.

This act, after its ratification, shall constitute authority for the imposition of taxes upon the subjects herein revised, and all laws in conflict with it are hereby repealed, but such repeal shall not affect taxes listed or which ought or should have been listed, or which may have been due, or penalties or fines incurred from failure to make the proper reports, or to pay the taxes at the proper time under any of the schedules of existing law, but such taxes and penalties may be collected, and criminal offenses prosecuted, under such law existing at the time of the ratification of this act, notwithstanding this repeal.

Conflicting laws
repealed.SEC. 904. *Construction of the act; population.*

It shall be the duty of the Commissioner of Revenue to construe all sections of this act imposing either license, inheritance, income or other taxes, and in construing the same, such construction as will be most favorable to the taxpayer shall be upon the same. Such decisions by the Commissioner of Revenue shall be prima facie correct and a protection to the officers and taxpayers affected thereby. Where the license tax is graduated in this act according to the population, the population shall be the number of inhabitants as determined by the last census of the United States Government: *Provided*, that if any city or town in this State has extended its limits since the last census period and thereafter has taken a census of its population in these increased limits by an official enumeration either through the aid of the United States Government or otherwise, the population thus ascertained shall be that upon which the license tax is to be graduated.

Decisions of
Commissioner of
Revenue prima
facie correct.Proviso:
corporate limits
extended.SEC. 905. *When increases operative.*When increases
operative.

In all instances in which the taxes are increased under Schedules B and C of this act, and which shall become due between the ratification of this act and the first day of June, one thousand nine hundred and twenty-five, such increase shall become operative only from and after the thirty-first day of May, one thousand nine hundred and twenty-five.

SEC. 906. *Discretion of Commissioner over penalties.*

May waive or
reduce any
penalties in
Schedules B
and C.

The Commissioner of Revenue shall have power, upon making a record of his reasons therefor, to waive or reduce any penalties provided for in any section of Schedules B and C of the Revenue Act.

SEC. 907. This act shall be in force from and after its ratification.

Ratified this 10th day of March, 1925.

CHAPTER 102

AN ACT TO AMEND CHAPTER 12, PUBLIC LAWS OF 1923,
AND ALL ACTS AMENDATORY THEREOF IN RELATION
TO THE ASSESSMENT OF PROPERTY AND OTHER PUR-
POSES.

The General Assembly of North Carolina do enact:

ARTICLE I

Machinery act
1925

SECTION 1. This act shall be known and cited as the Machinery Act of One Thousand Nine Hundred and Twenty-five.

Definitions.

SEC. 2. *Definitions.*

The words and phrases following, whenever used in this act, shall be construed to include in their meaning the definitions set opposite the same in this section, whenever it shall be necessary to the proper construction of this act:

Bank, banker,
broker, stock-
jobbers.

1. Bank, banker, broker, stockjobber—Whoever has money employed in the business of dealing in coin, notes or bills of exchange, or in any business of dealing or in buying or selling any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds, warrants or other writings obligatory, or stocks of any kind or description whatsoever, or receiving money on deposit.

Dealing in coin,
notes or bills of
exchange.

2. Collector or collectors—County, township and deputy collectors, including sheriffs.

3. List-takers and assessors have all authority conferred upon list-takers in this act.

4. Credits—Every claim or demand for money, labor, interest or valuable things, due or to become due, including money on deposit.

5. He—Male, female, company, corporation, firm, society, singular or plural number.

6. Real property, real estate, land, tract, lot—Not only the land itself, whether laid out in town or city lots or otherwise, with all things therein, but also all buildings, structures, and improvements, and other permanent fixtures of whatever kind thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this act.

7. Shares of stock, shares of capital stock—The shares into which the capital stock of every incorporated company or association may be divided.

8. Tax, taxes—Any taxes, special assessments or costs, interest, or penalty imposed upon property.

ARTICLE II

STATE BOARD OF ASSESSMENT: ITS DUTIES AND POWERS

State board of assessment.

SEC. 3. The Commissioner of Revenue, Attorney-General and Chairman of the Corporation Commission are hereby created the State Board of Assessments, with all the powers and duties prescribed by this act. The Commissioner of Revenue shall be the chairman of the board and shall, in addition to presiding at the meeting, exercise the functions of the said board when the said board is not in session. The said board is authorized to employ such clerical assistance as may be needed and fix the compensation thereof.

Chairman.

Functions of board when not in session.

Clerical assistance.

SEC. 4. The members of said board shall take and subscribe the constitutional oath of office, to be filed with the Secretary of State.

Members of board to qualify.

SEC. 5. It shall be the duty of said board, and they shall have power and authority to have general supervision of the system of taxation throughout the State.

General supervision to system of taxation.

1. To confer with and advise assessing officers as to their duties under this act, and to institute proper proceedings to enforce the penalties and liabilities provided by law for public

To confer with and advise assessing officers.

To enforce penalties and liabilities.

officers, officers of corporations, and individuals failing to comply with this act; and in the execution of these powers the said board may call upon the Attorney-General or any prosecuting attorney in the State to assist said board, and any person or officer who fails or refuses to comply with any lawful order of the State Board of Assessment shall be subject to a penalty or forfeiture of one hundred dollars, the same to be imposed by order of said Board of Assessment, and in addition, any such person or officer so offending shall be liable to punishment by said board as for contempt.

Pamphlet for instruction of tax assessors.

Pamphlet to explain working of tax laws.

Points specially pointed out.
Advice as to practical working of law.
Points to be explained.

Complaints of property escaping assessment.

Property fraudulently or improperly assessed.

Action by board or any member.

Reports from officers of counties and municipalities.

2. At least thirty days previous to the date fixed for listing taxes, to prepare a pamphlet for the instruction of tax assessors. Said pamphlet shall, in as plain terms as possible, explain the proper meaning of the tax laws of the State, and shall call particular attention to any points in the administration of the laws which have seemed to be overlooked or neglected. The said board shall advise the assessors as to the practical working of the laws, and explain any points which seem to be intricate and upon which assessors may differ.

3. To receive complaints as to property liable to taxation that has not been assessed or of property that has been fraudulently or improperly assessed through error or otherwise, and to investigate the same, and to take such proceedings and to make such orders as will correct the irregularity complained of, if found to exist. The said board shall constitute a State board of equalization of valuation and taxes. In case it shall be made to appear to the board that any tax-list in any county in the State is grossly irregular, unlawfully or unequally assessed, it shall be the duty of the board to correct such irregularities, and to equalize the valuations of property, in a particular county, upon complaint to it of particular taxpayers, or upon its own initiation, under rules and regulations prescribed by it, not inconsistent with this act.

4. The said board or chairman thereof may take such action and do such things as may appear necessary and proper to enforce the provisions of this act.

5. To require from any registers of deeds, auditors, clerks of courts, mayors and clerks of cities or towns, or any other officer in this State, on forms prescribed by said Board of Assessment, such annual or other reports as shall enable said board to ascertain the assessed valuations of all property listed for taxation

throughout the State under this act, the amount of taxes assessed, collected and returned delinquent, and such other matters as the board may require, to the end that it may have complete and statistical information as to the practical operation of this act; that every such officer mentioned in this section who shall willfully neglect or refuse to furnish any report required by the said board for the purpose of this act, or who shall willfully and unlawfully hinder, delay or obstruct said board in the discharge of its duties, shall forfeit and pay one hundred dollars for each offense, to be recovered in an action in the name of the State. A delay of thirty days to make and furnish such report shall raise the presumption that the same was willful.

Forms prescribed
by board.

Forfeit for
neglect.

Delay raising
presumption.

6. To make diligent investigation and inquiry concerning the revenue laws and systems of other states so far as the same are made known by published reports and statistics, and can be ascertained by correspondence with officers thereof.

Investigation of
laws of other
states and
counties.

7. To further report to the Legislature at each regular session thereof, or at such other times as the Legislature may direct, the whole amount of taxes collected in the State for all State and county purposes, classified as to State, county, township and municipal purposes, with the sources thereof; the proceedings of said board, and such other matters of information concerning the public revenues as it may deem of public interest. The State Board of Assessment shall cause five hundred copies of said report to be printed on or before the first day of February succeeding the making of said report. One hundred copies of said report shall be placed at the disposal of the State Librarian for distribution and exchange, and a copy of said report shall be forwarded by said board to each member of the General Assembly as soon as printed.

Classified reports
of taxes
collected.

8. To discharge such other duties as are or may be prescribed by law.

Other duties.

9. In addition, it shall be its duty to prepare for the legislative committees of succeeding General Assemblies such revision of the Revenue Laws, including the Machinery Act, of the State as it may find by experience and investigation expedient to recommend, so that the same may be introduced in the General Assembly and available in printed form for consideration of its members within the first ten days of the session.

Revision of
Revenue laws.

SEC. 6. *Board to make annual report to the Governor.*

The State Board of Assessment shall, on or before the first day of January of each year, make an annual report to the Governor of the State, setting forth the workings of said board during

Annual report to
Governor.

Findings and rec-
ommendations
of board.

the preceding year, and containing the recommendations of said board in relation to all matters of taxation.

Abstracts of
county tax lists.

Rules and regu-
lations to be
made by board.

Record state
board of
assessment.

Certified copies
received in
evidence.

Place of meeting.

Access to county
and municipal
records.

Regular sessions
of board.

Right to sub-
pœna witnesses.

Service to
subpœna.

Attendance com-
pelled by
attachment.

Pay of sheriff.

Power to examine
witnesses.

Administer oaths.

Right to examine
books and papers
of corporations
and individuals.

Refusal declared
misdemeanor.

SEC. 7. The State Board of Assessment is authorized to require the county assessors or clerk of the board of county commissioners, or auditor, of each county in the State to file with it when called for, complete abstracts of all real and personal property in the county as equalized by the county board of equalization and itemized by townships. The Board of Assessment is authorized to make such rules and regulations as the board may deem proper to effectually carry out the purposes for which the board is constituted, and to make such rules and regulations not inconsistent with law as the board may deem necessary with respect to its own meetings, proceedings, notices, and hearings.

SEC. 8. The State Board of Assessment shall keep an accurate record of its official proceedings. Certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records.

SEC. 9. *Place of meetings of board; shall have access to books, papers, etc., with power to subpœna and examine witnesses.*

Regular sessions of said board shall be held in the city of Raleigh at the office of the chairman. The said board and the members thereof, or any duly authorized deputy, shall have access to all books, papers, documents, statements, and accounts on file or of record in any of the departments of State. It, or any duly authorized deputy, shall have like access to all books, papers, documents, statements, and accounts on file or of record in counties, townships, and municipalities. Said board shall have the right to subpœna witnesses, upon a subpœna signed by the chairman of said board, directed to such witnesses, which subpœna may be served by any person authorized to serve subpœna from courts of record in this State; and the attendance of witnesses may be compelled by attachment, to be issued by any Superior Court upon proper showing that such witness has been properly subpœnaed, and has refused to obey such subpœna. The person serving such subpœna shall receive the same compensation now allowed to sheriffs and other officers for serving subpœnas. Said board shall have the power to examine witnesses under oath, said oath to be administered by any member of said board. Said board shall have the right to examine books, papers, or accounts of any corporation, firm or individual owning property liable to assessment for taxes, by the State board, general or specific, under the laws of this State; and any officer or stockholder of any such corporation, any member of any such firm, or any per-

son or persons who shall refuse to permit such inspection, or neglect or fail to appear before said board in response to its subpoenas, or testify, as provided for in this section, shall be deemed guilty of a misdemeanor and fined or imprisoned in the discretion of the court.

Punishment.

SEC. 10. The State Board of Assessments may direct that any member of the board shall hear complaints, make examinations and investigations.

Hearing of complaints etc.

SEC. 11. *Bank taxation.*

Bank taxation.

The value of such shares of stock of banks shall be determined as is hereinafter in this section provided. Every bank, banking association, or savings institution (whether State or National), shall list its real estate in the county, city or town in which such real estate is located, for the purposes of county and municipal taxation. Every such bank, banking association, or savings institution shall, during the month of May, list annually with the State Board of Assessment, in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or nonresidents, at its market value on the first day of May, or, if it have no market value, then at its actual value on that day, from which market or actual value shall be deducted the assessed value of the real and personal property which such bank, banking association or savings institution shall have listed for taxation in the county or counties wherein such real and personal estate is located. The actual value of such shares, where such shares have no market value, shall be ascertained by adding together the capital stock, surplus, and undivided profits, and deducting therefrom the amount of real and personal property owned by said institution on which it pays tax, and dividing the net amount by the number of shares in said institution. There may be deducted from the items of surplus and undivided profits an amount not exceeding five (5) per cent of the bills receivable of said institution to cover bad or insolvent debts: *Provided*, the cashier of the bank shall make an affidavit that in his opinion the deductions asked for above, not exceeding five per cent, is reasonable. There shall also be deducted from the items of surplus and undivided profits, investments by such banks in bonds of this State, of the United States Government, of the Federal Farm Loan Banks, and of the Joint-stock Land Banks at the actual cost price of said bonds to the bank claiming such deductions. To be entitled to this deduction, it must be shown by the reports of such bank that the bonds were purchased, and paid for in full at least ninety days before the first day of May. And also an amount equal to the true value of any shares of stock owned in other North Caro-

Tax rate for counties for general purposes.

Listed during May.

To be listed at market value.

Value of shares ascertained.

Certain deductions.

Proviso, cashier bank to make affidavit that deduction asked for is reasonable.

Bonds of state. U. S. Federal Farm Loan, Joint-stock land banks. At actual cost.

Reports to show bonds purchased 90 days before May 1.

lina banks or corporations upon which the tax is paid by the owner or the corporation issuing the same.

If the State Board of Assessment shall have reasons to believe that the market or actual value as given in is not its true value, it shall ascertain such true value by such examination and investigation as to it seems proper, and change the value as given in to such an amount as it ascertains the true value to be, which action on the part of the State Board of Assessment may be reviewed by the Superior Court by an action brought against the State Board of Assessment in its official capacity by the party aggrieved. But no action shall lie until all taxes admitted by such aggrieved party to be due shall have been paid or tendered. The value of the capital stock of all such banks, as found by the State Board of Assessment, shall be certified to the county and city in which the bank is located, except that as to banks having one or more branches the State Board of Assessment shall make an allocation of the value of the capital stock as between the parent and branch banks in proportion to the deposits of the parent and branch banks and certify the allocated values so found to the counties and cities in which the parent and branch banks are located. The taxes so assessed upon the shares of any such bank, company or association shall be paid by the cashier, secretary, treasurer or proper accounting officer thereof, and in the same manner and at the same time as other taxes are required to be paid in such county, special school district or city; in default of such payment such cashier, secretary, treasurer, or other accounting officer, as well as such bank, company or association, shall be liable for such taxes, and in addition for a sum equal to ten per centum thereof. Any taxes so paid upon any such shares may, with the interest thereon, be recovered from the owners thereof by the bank, company, association, or officer paying them, or may be deducted from the dividends accruing on such shares. The taxation of shares of any such bank, banking association, or savings institution shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of this State, whether such taxation is for State, county, school or municipal purposes.

Reports from corporations.

SEC. 12. *Reports from corporations.*

Hereafter, except in the case of such corporations as are especially mentioned by name in other sections of this or the Revenue Act, and required to make statements in other forms, it shall be the duty of the president, chairman or treasurer of every corporation having capital stock, every joint-stock association, or limited partnership whatsoever, now or hereafter organized or incorporated by or under any law of this State, to make a report

To make report on or before July 1, showing.

Investigation of value.

Aggrieved party may bring action.

No action to lie until tax paid.

Value of capital stock of banks to be certified to county or municipality in which bank located.

Parent and branch banks.

Payment of taxes.

Taxes to be paid as other taxes.

Officials as well as bank liable for tax.

Taxes to be deducted from dividends.

in writing to the State Board of Assessment on or before the first day of July of each year, stating specifically:

First. Total authorized capital stock.

Second. Total authorized number of shares.

Third. Number of shares of stock issued.

Fourth. Par value of each share.

Fifth. Amount paid into treasury on each share.

Sixth. Amount of capital stock paid in.

Seventh. Amount of capital stock on which dividend was declared.

Eighth. Date of each dividend during said year ending with the first day of May.

Ninth. Amount of each dividend during the year ending with the first Monday in said month.

Tenth. Highest price of sales of stock between the first and fifteenth days of May; highest price of sales of stock during the year aforesaid; average price of sales of stock during the year.

And in said report one of the following named officers of such corporation, limited partnership, or joint-stock association, namely, the president, chairman, secretary or treasurer, after being duly sworn or affirmed to do and perform the same with fidelity and according to the best of his knowledge and belief, shall estimate and appraise the capital stock of said company at its actual value in cash on the first day of May, after deducting therefrom the assessed value of all real and personal estate upon which the corporation pays tax, and the value of the shares of stock legally held and owned by such corporation in other corporations incorporated in this State and paying taxes on its capital stock in this State, as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or sinking fund; and when the same shall have been so truly estimated and appraised they shall forthwith forward to the State Board of Assessment certificate thereof, accompanied by a copy of their said oath or affirmation signed by them and attested by a magistrate or other person duly qualified to administer the same. Every such corporation may also show a deduction from the total amount of its surplus, and undivided profits, the total amount of its actual investment in bonds of this State and of the United States, and of the Federal Farm Loan Bank, and bonds of the Joint-stock Land Bank, which have been held as a continuing investment by such corporation for a period of not less than three months prior to the day on which such report is required by law to be made: *Provided*, that if the State Board of Assessment or either of them is not satisfied with the appraisement and valuation so made and returned, they are hereby authorized and empowered to make

Total capital stock.
Authorized No. shares.
No. shares issued.
Par value each share.
Amount paid in to treasury on each share.
Amount capital stock paid in.
Amount of capital stock on which dividend declared.
Date of each dividend.
Amount of each dividend.
Highest price received from stock sold.

Report to be unified by one of its officers.

Appraisal of capital stock.

Report to be verified.

State board of assessment may require reappraisal.

Notice given by state board of assessment of the valuation so made by them for taxes.

Company not satisfied with assessment may appeal to Superior Court.

Right of appeal, must file exceptions to the particulars to which it objects.

Board of assessment to hear said exceptions.

If exceptions are awarded may appeal to Superior Court.

Transmit records to Superior Court.

Civil issue docket and have precedence over all other civil actions.

Title of case.

Same rules and regulations as other appeals.

State board of assessment to estimate value of property.

a valuation thereof, based upon the facts contained in the report herein required or upon any information within their possession, and to settle an account on the valuation so made by them for taxes, penalties, and interest due the State thereon, of which such settlement immediate notice shall be given to such corporation by said State Board of Assessment, with the right to the company dissatisfied with any settlement so made against it to appeal to the Superior Court in term-time of the county in which such company has its principal place of business in this State, and thence to the Supreme Court of this State; but before such company shall be allowed to exercise the right of appeal it shall, within twenty days after notice of such settlement, file with the State Board of Assessment exceptions to the particulars to which it objects, and the grounds thereof, and said State Board of Assessment shall hear said exceptions, after ten days notice of such hearing given by said State Board of Assessment to said company; and if they shall overrule any of said exceptions, then such company, if it desires to appeal to said Superior Court, shall within ten days thereafter give notice to said State Board of Assessment of such appeal to said Superior Court, and the State Board of Assessment shall thereupon transmit to said Superior Court a record of said settlement, with the exceptions of the company thereto, and all decisions thereon, and all papers and evidence considered in making said decision. The said cause shall be placed on the civil docket of said Superior Court, and shall have precedence of all civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes. The cause shall be entitled, "State of North Carolina on the relation of State Board of Assessment against such Company." Either party may appeal to the Supreme Court from the judgment of the Superior Court under the same rules and regulations as are prescribed by law for other appeals, except that the State of North Carolina, if it shall appeal shall not be required to give an undertaking or make any deposit to secure the cost of such appeal; and the Supreme Court may advance the cause on their docket so as to give the same a speedy hearing; and in the event of the neglect or refusal of the officers of any corporation, company, joint-stock association, or limited partnership for a period of sixty days to make the report and appraisement of the State Board of Assessment as herein provided, it shall be the duty of the State Board of Assessment to estimate a valuation of the capital stock of such defaulting corporation, company, joint-stock association, or limited partnership, and settle an account for taxes, penalty, and interest thereon, from which settlement an appeal may be made to the Superior Court of the county in which the corporation

has its principal place of business. The State Board of Assessment is forbidden to divulge or make public any report of a corporation required to be made to it by this section. The State Board of Assessment shall prepare and keep a record book, upon which it shall enter a correct list of all the corporations and banks which it has assessed for taxation, and said record shall show the assessed valuation, placed upon same by it: *Provided*, that the reports required to be made by this section may be examined, upon application to the solicitor of the State for the district in which the corporation has its principal office or in any investigation by the board of commissioners of a county, the reports of corporations having their principal office in such county may be examined upon order of the board of county commissioners or their authorized representatives.

State board of assessment forbidden to divulge report of corporation.

Provido, reports may be examined by solicitor.

SEC. 13. *No exemption as to foreign corporations.*

Nothing in this act shall be construed to exempt from taxation at its real value any property situated in the State belonging to any foreign corporation.

No exemption as to foreign corporations.

SEC. 14. *Tax on building and loan associations.*

The secretary of each building and loan association organized and conducting business in this State shall list with the local assessor any tangible real and personal property owned by such association on the first day of May, including cash on hand or in bank on that date. Each and every such association shall report to the State Board of Assessment on May first the amount of such return to the list-taker, and shall also report the actual value of all shares of stock of such association, and shall deduct from the actual value of all shares the total loans made by such association, and the value so ascertained shall be certified to the register of deeds or county auditor of the county in which the association maintains its place of business. No other tax than the ad valorem tax herein provided for and the privilege tax under section sixty-two of the Revenue Act shall be charged or levied on said association or on the shares therein.

Tax on building and loan associations.

Secy. of building and loan asso. to list property of association on the first of May to the list-taker.

Value ascertained certified to register of deeds or auditor.

SEC. 15. *State Board of Assessment to make certificate to register of deeds.*

The State Board of Assessment shall, on or before September first, certify to the register of deeds of the county in which such corporation, joint-stock association, limited partnership, or company whatsoever has its principal office or place of business, the total value of the stock of such corporation, joint-stock association, limited partnership, or company whatsoever, as determined in the preceding sections. The corporation, joint-stock associa-

State board of assessment to make certificate to register of deeds.

Corporation, joint-stock association, limited partnership or other company to pay tax on valuation fixed by board of assessment.

tion, limited partnership, or company whatsoever shall pay the county, township, town, or city taxes upon the valuation so certified by the State Board of Assessment.

Penalty for failure to furnish reports.

SEC. 16. *Penalty for failure to furnish reports.*

If the said officers of any such limited partnership, joint-stock association, or corporation shall neglect or refuse to furnish the State Board of Assessment, on or before the first day of July of each and every year, with the report and appraisement of capital stock as aforesaid, as required by section twelve of this act, they shall be subject to a fine of fifty dollars, and it shall be the duty of the State Board of Assessment to add five per centum to the tax of said limited partnership, joint-stock association, or corporation for each and every year for which said report and appraisement were not furnished, which percentage shall be settled and collected with the said tax in the usual manner of settling and collecting such taxes. If the officers of any such limited partnership, joint-stock association, or corporation, or any of them, shall intentionally fail to comply with the twelfth section of this act for three successive years, he or they shall be deemed guilty of a misdemeanor, and on conviction thereof shall be sentenced to pay a fine of five hundred dollars and undergo imprisonment not exceeding one year, or both, or either, at the discretion of the court.

Penalty to be collected as other taxes.

Officers violating provisions of this section guilty of misdemeanor.

Fine or imprisonment or both.

Foreign bldg. and loan assns.

SEC. 17. *Foreign building and loan associations.*

All foreign building and loan associations doing business in this State shall list for taxation with the State Board of Assessment, through its agent, its stock held by citizens of this State in the county, city, or town where the owners of said stock reside. In listing said stock for taxation, the withdrawal value as fixed by the by-laws of each company, shall be furnished to the list taker, and the stock shall be valued for taxation as other money investments of citizens of this State. Any association or officer of said association doing business in this State who shall fail or refuse to so list shares owned by citizens of this State for taxation, shall be barred from doing business in this State; and any local officer or other person who shall collect dues, assessments, premiums, fines, or interest from any citizen of this State for any such association which has failed or refused to list for taxation the stock held by citizens of this State shall be guilty of a misdemeanor and subject to fine or imprisonment, or both in the discretion of the court. All of said taxes shall be paid by the association listing said stock.

Foreign building and loan associations to furnish list of stockholders residents of this state.

Failure to furnish information a bar to doing business in state.

Violation misdemeanor—fine or imprisonment.

Taxes to be paid by association.

SEC. 18. *Telegraph companies.*

Every joint-stock association, company, copartnership, or corporation, whether incorporated under the laws of this State or any other state or of any foreign nation, engaged in transmitting to, from, through, in or across the State of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessments a statement, verified by oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

First. The total capital stock of such association, company, copartnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirtieth day of April next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation situated outside the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 19. *Telephone companies.*

Every telephone company doing business in this State, whether incorporated under the laws of this State or any other State, or of any foreign nation, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment of this State a statement, verified by

Telegraph companies.
Definition of telegraph companies.

Time for filing statement.

Total capital stock.

Number of shares and par value.

Principal office.

Market value.

Actual value.

Real estate within this state.

Location and assessed value in county.

Real estate outside N. C.

Mortgages.

Length of lines outside state.

Length of lines in counties, cities or towns.

Telephone companies.

Time for filing statements.

the oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

Total capital stock.

First. The total capital stock of such association, company, copartnership, or corporation invested in the operation of such telephone business.

No. shares stock and par value.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Principal offices.

Third. Its principal place of business.

Market value of shares.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Value in each county.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Real estate outside state.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation, situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Mortgages.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amount thereof.

Total length of lines.

Total length of lines outside of state.

Length of lines in each county, township or municipality.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

Express companies.

SEC. 20. *Express companies.*

Definition.

Every joint-stock association, company, copartnership, or corporation, incorporated or acting under the laws of this State or any other state, or any foreign nation, engaged in carrying to, from, through, in, or across this State, or any part thereof, money, packages, gold, silver plate, merchandise, freight or other articles, under any contract expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof (provided such joint-stock association, company, copartnership, or corporation is not a railroad company) shall be deemed and held to be an express company within the meaning of this act; and every such express company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified

Time for filing statement.

by the oath of the officer or agent of such association, company, copartnership, or corporation making such statement, with reference to the thirtieth day of April next preceding, showing:

First. The total capital stock or capital of said association, copartnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the thirtieth day of April next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value, in case there is no market value, of the capital thereof, and the manner in which the same is divided.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by the said association, company, copartnership, or corporation, and subject to local taxation within the State of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the improvements thereon, owned by the association, company, copartnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) Total length of the lines or routes over which such association, company, copartnership, or corporation transports such merchandise, freight, or express matter; (b) the total length of such lines or routes as are outside the State of North Carolina; (c) the length of such lines or routes within each of the counties and townships within the State of North Carolina.

SEC. 21. *Sleeping car companies.*

Every joint-stock association, company, copartnership, or corporation incorporated or acting under the laws of this or any other state, or of any foreign nation, and conveying to, from, through, in, or across this State, or any part thereof, passengers or travelers in palace cars, drawing room cars, sleeping cars, dining cars or chair cars, under any contract, express or implied, with any railroad company or the managers, lessees, agents, or

Verified

Total capital stock.

No. shares and par value.

Division of capital stock.

Place of business.

Market or actual value.

Property subject to local taxation.

Real estate outside of state.

Mortgages.

Length of lines or routes. Length outside of state.

Length in counties and townships in this State.

Sleeping car companies, definition.

Time for making reports.	receivers thereof, shall be deemed and held to be a sleeping car company for the purposes of this act, and shall hereinafter be called "sleeping car company"; and every such sleeping car company doing business in this State shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:
Total capital stock.	First. The total capital stock of such sleeping car company, invested in its sleeping car business.
No. shares at par value. State of incorporation.	Second. The number of shares of such capital stock devoted to the sleeping car business issued and outstanding, and the par or face value of each share.
Principal office.	Third. Under the laws of what state it is incorporated.
Name and address of president and secretary.	Fourth. Its principal place of business.
Actual value of shares.	Fifth. The names and postoffice addresses of its president and secretary.
Property subject to local taxation.	Sixth. The actual cash value of the shares of such capital stock devoted to its sleeping car business on the thirtieth day of April next preceding such report.
	Seventh. The real estate, structures, machinery, fixtures, and appliances owned by said sleeping car company and subject to local taxation within this State, and the location and assessed value thereof in each county within this State where the same is assessed for local taxation.
Mortgages.	Eighth. All mortgages upon the whole or any part of its property, and the amounts thereof devoted to its sleeping car business.
Total main line of road over which cars may run.	Ninth. (a) The total length of the main line of railroad over which cars are run; (b) the total length of so much of the main lines of railroad over which the said cars are run outside of the State of North Carolina; (c) the length of the lines of railroad over which said cars are run within the State of North Carolina: <i>Provided</i> , that where the railroads over which said cars run have double tracks, or a greater number of tracks than a single track, the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within the State. When the assessment shall have been made by the State Board of Assessment in accordance with section twenty-six of this act, the clerk of the board shall thereupon notify the officer attesting such report of the amount assessed against it, and such sleeping car company shall have thirty days within which to appear and
Length outside of state.	
Length within state.	
Proviso: mileage as to single tracks.	
Detail required.	
Notice of assessment.	
Time for filing objections.	

make objection, if any it shall have, to said assessment. If no objection be made within thirty days, the Commissioner of Revenue shall assess the State tax against such company and send by letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping car company shall have thirty days within which to pay said taxes; and the clerk of the State Board of Assessment shall certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and postoffice address of the officers attesting such report of such sleeping car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county, the sheriff or county tax collector shall send to the address given by the clerk of the State Board of Assessment to the county commissioners a bill for the total amount of all taxes due to such county, and such sleeping car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do so, such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection.

Clerk to certify to county commission value.

Time for payment.

Penalty and costs

SEC. 22. *Refrigerator and freight car companies.*

Every firm, person, or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in the State shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: *Provided*, if it appear that the owner does not lease the cars to any railroad company, or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines of which shippers or railroad companies may desire to send them, and the owner receives compensation from each road over which the cars run, the State Board of Assessment shall ascertain and assess the value of the average number of cars which are in use within the State as a part of the necessary equipment of any railroad company for the year ending April thirtieth next preceding, and the tax shall be computed upon this assessment.

Refrigerator and freight car companies.

Tax as provided for sleeping car companies.

Proviso: assessment on cars running indiscriminately.

Street railway,
water works, etc.
Public utility
companies.

SEC. 23. *Street railway, waterworks, electric light and power, gas, ferry, bridge, and other public utility companies.*

Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company, and other corporations exercising the right of eminent domain shall annually, between the first and twentieth of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the copartnership or corporation, showing:

Time for filing
statement.

Total capital
stock.

First. The total capital stock of such association, company, copartnership, or corporation.

No. of shares and
par value.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Principal office.

Third. Its principal place of business.

Market or actual
value of shares.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Property subject
to local taxation.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Real estate out-
side of state.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation situate outside of the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situate.

Mortgages.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Total length of
lines outside
state.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines within each of the counties and townships within the State of North Carolina.

Length in each
county and town-
ship within State.

State board of
assessment may
require additional
information.

SEC. 24. *State Board of Assessment may require additional information.*

Examination by
state board of
assessment.

Upon the filing of the statements required in the preceding sections the State Board of Assessment shall examine them and each of them; and if the board shall deem the same insufficient, or in case it shall deem that other information is requisite, it shall require such officer to make such other and further statements as said board may call for. In case of the failure or re-

Further informa-
tion required.

fusal of any association, company, copartnership, or corporation to make out and deliver to the State Board of Assessment any statement or statements required by this act, such association, company, copartnership, or corporation shall forfeit and pay to the State of North Carolina one hundred dollars (\$100) for each additional day such report is delayed beyond the twentieth day of May, to be sued for and recovered in any proper form of action in the name of the State of North Carolina on the relation of the State Board of Assessment, and such penalty, when collected, shall be paid into the general fund of the State.

Forfeiture for failure or refusal.

Recovery of forfeit.

Penalty to General fund.

SEC. 25. *State Board of Assessment shall examine statements.*

State board of assessment may examine statements.

The State Board of Assessment shall thereupon value and assess the property of each association, company, copartnership, or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom, and upon such other information as the board may have or obtain. For that purpose it may require the agents or officers of said association, company, copartnership, or corporation to appear before it with such books, papers and statements as it may require, or may require additional statements to be made and may compel the attendance of witnesses in case the board shall deem it necessary to enable it to ascertain the true cash value of such property.

State board of assessment to value and assess property.

Appearance and production of books and papers.

Additional statements.

Attendance of witnesses.

SEC. 26. *Manner of assessment.*

Manner of assessment.

Said State Board of Assessment shall first ascertain the true cash value of the entire property owned by the said association, company, copartnership, or corporation, from said statement or otherwise for the purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, copartnership, or corporation in whatever manner the same is divided, in case no shares of capital stock have been issued: *Provided, however,* that in case the whole or any portion of the property of such association, company, copartnership, or corporation shall be encumbered by a mortgage or mortgages, such board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock, or to the value of the capital in case there should be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, copartnership, or corporation. Such State Board of Assessment shall, for the purpose of ascertaining the true cash value of property within the State of North Caro-

Proviso: property under mortgage.

lina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the State of North Carolina, and not specifically used in the general business of such associations, companies, copartnerships, or corporations, which assessed value for taxation shall be by said board deducted from the gross value of the property as above ascertained. Said State Board of Assessment shall next ascertain and assess the true cash value of the property of the associations, companies, copartnerships, or corporations within the State of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, copartnerships, or corporations as above ascertained, after deducting the assessed value of such real estate without the State which the length of lines of said associations, companies, copartnerships, or corporations, in the case of telegraph and telephone companies, within the State of North Carolina bears to the total length thereof, and in the case of express companies and sleeping-car companies the proportion shall be the proportion of the whole aggregate value, after such deduction, which the length of lines or routes within the State of North Carolina bears to the whole length of lines or routes of such associations, companies, copartnerships, or corporations, and such amount so ascertained shall be deemed and held as the entire value of the property of said association, companies, copartnerships, or corporations within the State of North Carolina. From the entire value of the property within the State so ascertained there shall be deducted by the commissioners the assessed value for taxation of all real estate, structures, machinery, and appliances within the State and subject to local taxation in the counties, as hereinbefore described in sections twenty, twenty-one, twenty-two, twenty-three, twenty-four and twenty-five, of this act, and the residue of such value so ascertained, after deducting therefrom the assessed value of such local properties, shall be by said board assessed to said association: *Provided*, the State Board of Assessment shall also assess the value for taxation of all structures, machinery, appliances, pole lines, wire and conduit of telephone and telegraph companies within the State subject to local taxation, but land and buildings located thereon owned by said companies shall be assessed in like manner and by the same officials as though such property was owned by individuals in this State.

Local
assessments.

Guides for
assessments.

Entire value.

Deductions.

Proviso:
State board of
assessments to
assess value of
equipment.

Assessment of
lands and
buildings.

Value per mile.

SEC. 27. *Value per mile.*

Said State Board of Assessment shall thereupon ascertain the value per mile of the property within the State by dividing the

total value as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as value per mile of the property of such association, company, copartnership, or corporation within the State of North Carolina: *Provided*, the value per mile of telephone companies shall be determined on a wire mileage basis.

Base of value.

SEC. 28. *Total value for each county.*

Total value for each county.

Said State Board of Assessment shall thereupon, for the purpose of determining what amount shall be assessed by it to said association, company, copartnership, or corporation in each county in the State, through, across, and into or over which the lines of said association, company, copartnership, or corporation extends, multiply the value per mile, as above ascertained, by the number of miles in each such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said board certified to the chairman of the board of county commissioners, respectively, of the several counties through, into, over, or across which the lines or routes of said association, company, copartnership, or corporation extend. All taxes due the State from any corporation taxed under the preceding sections shall be paid by the treasurer of each company direct to the Commissioner of Revenue.

Certificate to counties

Taxes paid to treasurer.

SEC. 29. *Companies failing to pay tax.*

Companies failing to pay tax.

In case any such association, company, copartnership, or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this State, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the State of North Carolina by the solicitors of the different judicial districts of the State on the relation of the boards of commissioners of the different counties of this State, and the judgment in said action shall include a penalty of fifty per cent of the amount of taxes as assessed and unpaid, together with reasonable attorney's fees for the prosecution of such action, which action may be prosecuted in any county into, through, over, or across which the lines or routes of any association, company, copartnership, or corporation shall extend, or in any county where such association, company, copartnership, or corporation shall have an office or agent for the transaction of business. In case such association, company, copartnership, or corporation shall have refused to pay the whole of the taxes assessed against the same by the State Board of Assessment, or in case such association, company, copartnership, or corporation shall have refused to pay the taxes

Action to recover tax.

Judgment to include penalty and attorneys fees.

Venue.

or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the Attorney-General may, at his option, unite in one action the entire amount of the tax due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collection of taxes for or on account of any particular county made in any such suit or suits shall be by said board accounted for as a credit to the respective counties for or on account of which such collections were made by the said board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund of the State and upon such settlement being made, the treasurers of the several counties shall at their next settlement enter credits upon the proper duplicates in their offices, and at the next settlement with such county report the amount so received by him in his settlement with the State, and proper entries shall be made with reference thereto: *Provided*, that in any such action the amount of assessment fixed by said State Board of Assessment and apportioned to such county shall not be controverted.

Taxes sued for.
Option of Attorney-General.
Collections credited to county.
Penalty to use of state.
County treasurers to report settlements.
Proviso: assessments not controverted.
Board of appraisers.

SEC. 30. The State Board of Assessment herein established is constituted a board of appraisers and assessors for railroad canal, steamboat, hydro-electric, street railway and all other companies exercising the right of eminent domain.

SEC. 31. *Railroads.*

Railroads.
Date of making returns.
Property to be returned.

The president, secretary, superintendent, or other principal accounting officer within this State, of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this State or not, shall, at such date as real estate is required to be assessed for taxation, return to the said board for assessment and taxation, verified by the oath or affirmation of the officer making the return, all the following described property belonging to such corporation within the State, viz.: The number of miles of such railroad lines in each county in this State, and the total number of miles in this State, including the roadbed, right of way and superstructures thereon, main and sidetracks, depot buildings and depot grounds, section and tool houses and the land upon which they are situated and necessary to their use, water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad, or used in the daily operations, whether situated on the charter, right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the State Board of Assessment, Pullman or sleeping cars

or refrigerator cars owned by them or operated over their lines: *Provided, however,* that all machine and repair shops, general office buildings, storehouses, and contents, located outside of the right of way and also real and personal property other than the property as returned above to the State Board of Assessment, shall be listed for purposes of taxation by the principal officers or agents of such companies with the list-takers of the county where the real and personal property may be situated in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the State Board of Assessment. It shall be the duty of the register of deeds, if requested so to do by the State Board of Assessment, to certify, and send to the said board a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the property of such railroad company as arrived at by the board in accordance with section thirty-two, before the apportionment is made to the counties and municipalities. The registers of deeds shall also certify to the board the local rate of taxation for county purposes as soon as the same shall be determined, and such other information obtained in the performance of the duties of their office as the said board shall require of them; and the mayor of each city or town shall cause to be sent to the said board the local rate of taxation for municipal purposes.

SEC. 32. *Railroads.*

The movable property belonging to a railroad company shall be denominated for the purpose of taxation "rolling stock." Every person, company, or corporation owning, constructing, or operating a railroad in this State shall, in the month of May, annually return a list or schedule to the State Board of Assessment which shall contain a correct detailed inventory of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars, and the value thereof, and a statement or schedule, as follows: (1) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or, if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the State; (5) the total assessed value of all tangible property in the State; (6) and, if desired, all the information heretofore required to be annually reported by sec-

Proviso: to be listed in counties.

List filed with State board of assessment.

Certificate of local tax rate.

Other information.

Municipal tax rate.

Railroads.

Rolling stock.

Time for filing schedule.

Capital stock and No. shares.

The amount paid up.

Value of shares.

Length of each line in county or state.

Assessed value of taxable property.

Other information.

Schedule to conform to instructions and forms.

Amount and value as of May 1.

Tangible and intangible property assessed separately.

Determination of value.

Assessment of franchise.

True value of property.

Apportionment to counties.

Certificate of appointment.

Taxes paid to Commissioner of Revenue.

Action.

Venue.

Penalty.

Tax assessed by county commissioners.

tion seven thousand nine hundred and sixty-four of the Consolidated Statutes. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the board, and with reference to amounts and value on the first day of May of the year of which the return is made.

SEC. 33. *Tangible and intangible property assessed separately.*

(a) At such dates as real estate is required to be assessed for taxation, the said Board of Assessment shall first determine the value of the tangible property of each division or branch of such railroad or rolling stock and all the other physical or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property.

(b) They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property being deducted), as evidenced by the market value of all capital stock, certificates of indebtedness, bonds, or any other securities, the value of which is based upon the earning capacity of the property.

(c) The aggregate value of the physical or tangible property and the franchise, as thus determined, shall be the true value of the property for the purpose of an ad valorem taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof and the State Board of Assessment shall certify, on or before the first day of September, to the chairman of the county commissioners and the mayor of each city or incorporated town the amounts apportioned to his county, city or town; all taxes due the State from any railroad company shall be paid by the treasurer of each company directly to the Commissioner of Revenue within thirty days after the first day of July of each year; and upon failure to pay the Commissioner of Revenue as aforesaid, he shall institute an action to enforce the same in the county of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The board of county commissioners of each county through which said railroad passes shall assess against the same only the tax imposed for county, township, or other taxing district purposes, the same as is levied on other property in such county, township, or special taxing districts.

SEC. 34. *Railroads.*

When any railroad has part of its road in this State and part thereof in any other state, the said board shall ascertain the value of railroad track, rolling stock, and all other property liable to assessment by the State Board of Assessment of such company as provided in the next preceding section, and divide it in the proportion to the length such main line of road in this State bears to the whole length of such main line of road and determine the value in this State accordingly: *Provided*, the board shall, in valuing the fixed property in this State, give due consideration to the character of roadbed and fixed equipment, number of miles of double track, the amount of gross and net earnings per mile of road in this State, and any other factor which would give a greater or less value per mile of road in this State than the average value for the entire system. On or after the first Monday in July the said board shall give a hearing to all the companies interested, touching the valuation and assessment of their property. The said board may, if they see fit, require all argument and communications to be presented in writing.

Railroads.
Assessment of
interstate
railroads.

Basis of
apportionment.

Proviso: consid-
erations giving
valuations.

Hearing to
companies.

Arguments and
communications in
writing.

SEC. 35. *Railroads.*

If the property of any railroad company be leased or operated by any other corporation, foreign or domestic, the property of the lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad company.

Railroads.

Railroads oper-
ated under lease.

Assessment of
lessee.

SEC. 36. *Railroads.*

The State Board of Assessment shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver, or accounting officer, servant or agent of any railroad or steamboat company having any proportion of its property or roadway in this State, who shall refuse to attend before the said board when required to do so, or refuse to submit to the inspection of said board any books or papers of such railroad company in his possession, custody, or control, or shall refuse to answer such questions as may be put to him by said board, or order touching the business or property, moneys and credits, and the value thereof, of said railroad company, shall be guilty of a misdemeanor, and

Railroads.

Power of board
of assessment.

Refusal to pro-
duce evidence or
answer questions
a misdemeanor.

Punishment.	on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days, and shall be fined in any sum not exceeding five hundred dollars and costs and any president, secretary, accounting officer, servant, or agent aforesaid, so refusing as aforesaid, shall be deemed guilty of contempt of such board, and may be confined, by order of said board, in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.
Officers punished as for contempt.	
Board of assessment to certify; when tax payable.	SEC. 37. <i>Board of Assessment to certify; when tax payable.</i>
Certificate of assessment to counties.	The State Board of Assessment shall, upon completion of the assessment directed in the preceding sections, certify to the registers of deeds of the counties and the clerk of the boards of commissioners of the municipalities through which said companies operate, the apportionment of the valuations as hereinbefore determined and apportioned by the board, and the board of county commissioners shall assess against such valuation the same tax imposed for county, township, town, or other tax district purposes, as that levied on all other property in such county, township, town, or other taxing districts. This tax shall be paid to the sheriff or tax collector of the county and municipality.
Corporate excess.	
Tax assessed by county commissioner.	
Payment of tax.	
Canal and steamboat companies assessed as of railroad.	SEC. 38. <i>Canal and steamboat companies.</i>
Assessment if returns not made.	The property of all canal and steamboat companies in this State shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property provided in this section, the board shall ascertain the length of such property in this State, and shall assess the same in proportion to the length at the highest rate at which property of that kind is assessed by them.
Form of assessing and listing property.	SEC. 39. <i>Form of assessing and listing property.</i>
Assessors' forms furnished every fourth year.	The State Board of Assessment shall prepare forms to be used in assessing and listing property for taxation by assessors and list-takers. It shall transmit said forms to the clerk of the board of commissioners of each county by the fifteenth day of April, and the clerk shall deliver to each board of list-takers and assessors the necessary number of forms for their respective use. The assessors' forms shall be furnished every fourth year, and the list-takers' forms annually. The State Board of Assessment shall furnish the respective boards of commissioners of the different counties with a bill covering the actual cost of the assessors and list-takers' forms and county tax books furnished the county, and the board of commissioners of the county so
Counties to pay cost of forms.	

furnished shall audit said bill and shall cause payment to be made to the Commissioner of Revenue within forty days of the account or claim rendered for such forms, etc., furnished for the benefit of the county.

SEC. 40. Any person, firm, or corporation who is liable for any license or privilege tax under Schedules B and C, and who practice their or its profession or trade without paying said license or privilege tax, shall be subject to a penalty of two hundred and fifty dollars, the same to be recovered by the Commissioner of Revenue, in an action to enforce same in the Superior Court of Wake County or in the county of the defendant. Every person engaged in an itinerant business that is made taxable under the Revenue Act shall have with him when so engaged in such business either the original license required to be obtained for engaging in each business, or a duplicate thereof, and shall exhibit the same upon demand of any sheriff, deputy, constable, or other officer.

Person, firm or corporation, doing business without license under schedules B & C subject to penalty.

Action in Superior Court.

Venue.

To carry original license or copy with person.

SEC. 40a. *Bonds of State to be accepted in payment of inheritance tax.*

Bonds of state to be accepted in payment of inheritance tax.

Bonds of the State of North Carolina bearing a rate of interest of not less than four and one-quarter per cent shall be accepted at par by the Commissioner of Revenue in payment of inheritance taxes.

Inheritance tax may be paid by bonds of state.

ARTICLE III

COUNTIES AND COUNTY ASSESSMENTS

SEC. 40b. *Fiscal year for counties.*

The fiscal year of the government for all the counties in the State shall annually close on the thirtieth day of June, and the accounts of the Treasurer or other fiscal agencies and of all other county officers, agencies, or commission of the various counties of the State shall be annually closed on that date.

Counties and county assessments.

Fiscal year for counties.

SEC. 41. *Rates of tax.*

The boards of county commissioners of the several counties of the State may, at any regular or called meeting, after the valuation of real and personal property has been completed as provided in this act, in the months of July, August, or September, levy such rate of tax for general county purposes as may be necessary to meet the general expenses of the county, not exceeding the legal limitation, and such rates for other purposes as may be authorized by law.

Rates of tax.

Tax rates by counties for general purposes.

Rates for other purposes.

SEC. 42. *Machinery for listing personal property.*

The board of county commissioners of each county shall on the first Monday in April in each year meet and appoint a resident

Machinery for listing personal property.

Appointment of
county
supervisor.

Supervisor of
assessments.

Assistant for
each township.

Townships where
more than one as-
sistant allowed.

Assessment of
real estate.

Meeting of super-
visors and
assistants.

Equalization of
values.

Beginning of
work.

Completion.
Return of list.

Duties of town-
ship list-taker
and as to assessing
and listing
property.

Advertisement for
tax listing.
Time for returns
of list.

Statement by tax
payers.

Time value in
money.

List-takers and
assessors to ascer-
tain value.

freeholder as county supervisor. In those counties which have an auditor, tax clerk, all-time county chairman, or other similar official such auditor, tax clerk, all-time county chairman, or other similar official shall be the supervisor. The county supervisor may have general supervision of the assessment of all personal property for taxation in his respective county. He shall appoint an assistant for each township. In townships in which there are located cities and towns and in townships having an unusually large proportion of property in the county, more than one assistant supervisor may be appointed. In the quadrennial periods herein provided for the assessment of real estate, the same machinery and officials who are hereinafter appointed to assess the real estate shall at the same time by the same method assess the personal property.

SEC. 43. The county supervisor and assistants shall meet together at the court house on the first Monday in May for general consideration of methods of securing a complete list of all personal property, tangible and intangible, and of valuing in an equal manner in the several townships and the different classes of personal property to be listed. They shall begin the work of listing and assessing on Tuesday after the first Monday in May in each year, and shall complete the same as early as practicable, and shall return his list of assessments, after it has been approved by the county supervisor, to the clerk of the board of county commissioners.

SEC. 44. *Duties of township list-taker and assessor as to assessing and listing property.*

Each township list-taker and assessor appointed under the authority of this act shall advertise in five or more public places within the township not later than the twentieth day of April, notifying all taxpayers to return to him all real and personal property which each taxpayer shall own on the first day of May, and said return shall be made to the list-taker during the month of May under the pains and penalties imposed by law, and naming the times and places at which he will be present to receive tax lists. The township list-taker and assessor shall obtain from each taxpayer a full, complete and detailed statement of each and every piece and kind of property, real, personal, and mixed, which said taxpayer shall own on the first day of May, together with, as near as possible, the true value in money of all such property owned by him, or them, or which may be under his or their control as agent, guardian, administrator, or otherwise, and which should be listed for taxation; and it shall be the duty of said township list-taker and assessor to ascertain by visitation, investigation, or otherwise the actual cash value in

money of each piece or class of property in his township, and to list such property at its actual value for taxation. He is hereby authorized and empowered to administer oaths in all cases necessary to obtain full and correct information concerning any taxable real and personal property in his township.

Power to
administrators.

SEC. 45. *Oath of township list-taker and assessor.*

Before entering upon the discharge of the duties of his office the assistant assessor shall take and subscribe the following oath before the chairman of the board of county commissioners for his county or some officer qualified to administer oaths:

Oath of township
list-taker and
assessor.

List-takers and
assessors to
qualify.

"I, _____, assistant assessor for _____ Township of _____ County, do solemnly swear (or affirm) that I will discharge the duties devolving upon me as assistant assessor according to the laws in force governing said office; so help me, God."

Form of oath.

And upon making his complete returns of his assessments, embracing an abstract of the taxable property of the township, to the county assessor, the assistant assessor shall annex the following affidavit, subscribed and sworn to before a justice of the peace, who shall certify the same:

"I, the assistant assessor for _____ Township of _____ County, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be assessed in said township, and that I have assessed every tract or parcel of land or other real and personal property at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned."

Affidavit annexed
to returns.

Form of
affidavit.

Any assessor making a false return shall be deemed guilty of a misdemeanor.

False returns.
Misdemeanor.

SEC. 46. *Real property to be assessed at its true value in money.*

All real property shall be valued for taxation for the year one thousand nine hundred and twenty-three at the time of the listing of same at its assessed value, as herein provided for.

Real property to
be assessed at its
true value in
money in 1923.

SEC. 47. *Personal property to be assessed at its true value in money.*

Personal prop-
erty; assessment.

All articles of personal property shall, as far as practicable, be valued by the list-takers and assessors according to their true value in money; and after arriving at the total valuation of all articles of personal property which he shall be able to discover as belonging to any person, if he or they have sufficient evidence upon which to form a belief that such person has other personal property, consisting of money, credits, debts due or to become

Power to enforce
listing.

Action to enforce listing.	due, or any other thing of value liable, he, they, or the board of commissioners shall have power to take such action as may be necessary to get said property on the tax lists.
Defining actual value in money.	SEC. 48. <i>Defining actual value in money.</i> The intent and purpose of the tax laws of this State is to have all property and subjects of taxation assessed at their true and actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words "market value" or "true value," whenever in the tax laws, shall be held and deemed to mean what the property and subjects would bring at cash sale when sold in such manner as such property and subjects are usually sold.
Definition of market value or true value.	
Discovering property not listed.	SEC. 49. <i>Discovering property not listed.</i> It shall be the duty of the county commissioners and the several list-takers to be constantly looking out for property which has not been listed for taxation, and when discovered, such property shall be duly placed upon the assessment list and properly assessed for taxation; and for this purpose the county commissioners of any county, either separately or in conjunction with any municipality in the same county may further employ some suitable and competent person whose duty it shall be to discover and report to the county commissioners any unlisted property, to the end that the same may be listed and properly assessed for taxation. At any time before or after the tax list has been turned over to the sheriff as provided for in section seventy-four of this act, such property may be so discovered, the list-taker shall make return thereof to the clerk of the board of county commissioners, who shall enter such property upon the tax books, make out a tax account, and place the same in the hands of the sheriff or tax collector and charge him with the same, and issue such orders to the sheriff as provided in section seventy-four, and such orders shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such list, as provided in section seventy-four of the regular tax list.
Discovering property listed and assessed.	
Employment of assistants for search.	
Returns of property discovered.	
Property listed and entered on tax book.	
Orders to sheriff.	
Orders to have force of judgment and execution.	
County board of equalization.	SEC. 50. <i>County board of equalization.</i> The board of county commissioners shall constitute the board of equalization in each county, and shall meet the second Monday in July in each year. The board may adjourn from day to day while engaged in the equalization of property, but shall complete all work on or before the first Monday in each August. Said board shall equalize the valuation so that each tract or lot of land or article of personal property shall be entered on the tax
Day of meeting.	
Completion of work.	
Board to equalize values.	

list at its true value in money, and for this purpose they shall observe the following rules: (1) They shall raise the valuation of such tracts or lots of real or articles of personal property, except such as are specifically exempt by law, as in their opinion have been returned below their true value, to such price or sum as they may believe to be the true value thereof; (2) they shall reduce the valuation of such tracts and lots or articles of personal property as in their opinion have been returned above their true value, as compared with the average valuation of real and personal property of such county. In regard to real property, they shall have due regard to the relative situation, quality of soil, improvements, natural and artificial advantages possessed by each tract or lot. The clerk of said board of county commissioners shall be the clerk of the board of equalization, and shall within five days after adjournment of said board furnish the State Board of Assessment with a copy of all proceedings of the county board of equalization with respect to any and all changes made by such board of valuations made and returned by the township list-takers and assessors. The clerk of the board shall also furnish the State Board of Assessment, within five days after adjournment of the county board of equalization, on blanks to be furnished by the board, statement from the returns made by the township list-taker and assessors of aggregate value of real and personal property by townships and as a whole for the county and average value per unit of land acreage and of the several classes of livestock.

The said board shall not increase or diminish the assessed value of any lands, except in the year in which the lands are valued for taxation, as hereinafter provided, unless such valuation shall have been affected by some extraordinary circumstances, the fact in connection with which shall be found by such board in each case.

Sec. 51. *Compensation of township list-takers and assessors.*

Township list-takers and assessors shall make out their accounts in detail, giving the date of each day when they shall have been employed, which account they shall verify under oath. They shall not be entitled to compensation until they shall have filed lists, schedules, statements, and books appertaining to assessment of property, for such year with the clerk of the board of county commissioners, the books to be accurately made up, showing correct total values for each class of property, average value per unit, and aggregate value of all property in the township. The list-takers and assessors shall not be entitled to pay unless they have performed the labor and made returns in strict compliance with the law. The county commissioners shall be

Raise of valuation.

Reduction of valuation.

Consideration governing valuation.

Clerk of board.

Returns to state board.

Returns of aggregate values.

Average value of land per acre.
Average value of livestock.

Valuation of land not increased or diminished.

Valuation affected by extraordinary circumstances.

Compensation of township list-takers and assessors in detail.

Not entitled to compensation until work is completed.

Work to be done and returns made in strict compliance with law.

County commis-
sioners to
regulate days
allowed for
work.

Listing in off
years; correcting
assessment.

Lands listed at
previous
valuation

Personal property.

Correction of real
estate valuation
for improvement
or deterioration.

Compensation as
members of board
of equalization.

Mileage and per
diem.

How to list
property.

Persons owning
property required
to list same.

List to be
verified.

Details of list
of personal
property.

Proviso: Property
held in trust.

the judge of the number of days actually necessary for taking the lists, and may regulate the same when a greater number of days are charged for than they deem necessary.

SEC. 52. *Listing in off years; correcting assessment.*

Except in the year when there shall be an assessment of real property, and except as otherwise provided in this act, the township list-taker and assessor shall list the lands in his township at the valuation previously assessed on the same, and shall list and assess all personal property in said township. Such township list-taker and assessor shall correct any parcel of real property on which any structure of over one hundred dollars value may have been erected or improved in excess of the value of one hundred dollars, or on which any structure of the like value shall have been destroyed, agreeable to the returns made in accordance with the provisions of this act.

SEC. 53. *Compensation as members of board of equalization.*

The members of the board of county commissioners shall be allowed, each, as a member of the board of equalization, their usual compensation per diem for the number of days actually engaged in the performance of their duties, and in addition thereto mileage at the rate of five cents for each mile necessarily traveled in attending the meetings of the board of equalization. The per diem and mileage as provided in this section shall be paid by the county.

SEC. 54. *How to list property.*

Every person owning property is required to list, and shall make out, sign, and deliver to the list-taker a statement, verified by his oath, of all the real and personal property, moneys, credits, investments in bonds, annuities, or otherwise, and the value of improvements on real estate since same was assessed, in his possession or under his control on the first day of May, either as owner or holder thereof, or as parent, guardian, trustee, executor, executrix, administrator, administratrix, receiver, accounting officer, partner, agent, factor, or otherwise: *Provided*, that whenever personal property has been conveyed in trust and the trustee resides out of the State, but the trustor resides within the State, then and in that case such property shall be listed for taxation in this State by said trustor where the property is situated. In all cases where a guardian, executor or executrix, administrator, administratrix, resides in a city or incorporated town, all personal property in the hands of such guardian, executor or executrix, administrator or administratrix, shall be listed for taxation only where their wards resided on the first day of May, and

where the deceased persons resided on the date of their death, unless such wards or deceased persons were nonresidents of the State on the first day of May or at the day of death, in which case the guardian, executor or executrix, administrator or administratrix, shall list the property where he or she resides on the first day of May: *Provided, further*, that when personal property is held in trust for another by any person, firm or corporation in this State, whether as guardian, trustee, or otherwise, and the cestui que trust is a resident of the State, then the same shall be listed for taxation in the county and township where the cestui que trust lived on the first day of May and if the cestui que trust lived in a county in the State other than the county of the trustee, guardian, or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, verified by oath, to the register of deeds of the county wherein the cestui que trust lived on the first day of May, and such register shall enter the same on the tax lists of the township in which the cestui que trust lived; the guardian shall be exempt from municipal taxation on the personal property of his ward when the ward resides outside of the corporate limits of the city or town. Any person, who, to evade the payment of taxes, surrenders or exchanges certificates of deposit in any bank in this State or elsewhere for nontaxpaying securities or surrenders any taxable property for nontaxable property, and, after the date of listing property has passed, take said certificates or other taxable property back, and gives up said nontaxpaying securities or property, or executes any fictitious note or other evidence of debt for deduction from his solvent credits, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than fifty nor more than two hundred dollars (one-half of which shall go to the informer), or imprisoned not less than one month nor more than six months, or both.

SEC. 55. *Who may list through agents.*

The list shall be given by the person charged, during the months of May and June, as herein prescribed: *Provided*, that agents for the purpose of listing property may be appointed by females or nonresidents of the township where the property is situated, or by persons physically unable to attend and file their list at any time during the months of May and June: *Provided*, such person shall be required to qualify by stating under oath that he knows the extent and has a knowledge of the true valuation of the property to be listed. The property of a corporation shall be given in by the president, cashier, treasurer, or other person appointed for that purpose.

Fiduciaries to list property at residence of fiduciaries if beneficiaries not resident of state.

Proviso: Property held in trust listed at residence of beneficiary.

Exempt from municipal taxation.

Surrender of property or exchange to evade payment of tax.

Misdemeanor.

Punishment.

One-half of fine to informer.

Who may list through agents.

List given to persons charged.

Proviso: qualification of agents for listing.

List of corporations.

Where to list real estate, mineral and quarry lands.

Sub-interest listed separately. Mineral quarry and timber interest.

Separate timber interest.

Separate value of each tract of land.

Where polls and personal property shall be listed at residence charged.

Shares of stock otherwise directed.

Business property listed where situated.

Proviso: as to farm products and manufactured goods.

Residence of persons.

Residence of corporation.

Copartnership treated as individual.

Residence of copartnership.

SEC. 56. *Where to list real estate, mineral, and quarry lands.*

All real property subject to taxation shall be listed in the township in which said property is situated on the first day of May. When the fee of the soil of any tract, parcel, or lot of land is in any person or persons, natural or artificial, and the right to any minerals, quarry, or timber therein is in another or others, the same shall be valued and listed, agreeable to such ownership, in separate entries, specifying the interest listed, and shall be taxed to the parties owning the different interests, respectively. In listing mineral, quarry, or timber interests, the owner thereof shall describe the same in his list, together with the separate value of each separate tract or parcel of land in or on which the same shall be situated or located, and the list-taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

SEC. 57. *Where polls and personal property shall be listed.*

All taxable polls and all personal property shall be listed in the township in which the person so charged resides on the first day of May, subject to the following exceptions:

1. Such shares of stock as are directed to be listed otherwise by this act.

2. All goods and chattels situated in some township, town, or city other than that where the owner resides shall be listed in the township, town, or city where situated, and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dock yard, piling ground, place for sale of property, shop, office, mine, farm, place of storage, manufactory or warehouse therein for use in connection with such goods and chattels: *Provided*, that all farm products, while owned by the raiser or producer, shall be listed where raised, and that all manufactured goods consigned or stored out of the State shall be listed where the owner resides. The residence of a person who has two or more places in which he occasionally dwells shall be that in which he dwells for the longest period of time during the year preceding the first day of May. The place where the principal office in this State is situated shall be deemed the residence of the corporation; but if there be no principal office in the State, then such property shall be listed and taxed at any place in the State where the corporation transacts business. For the purpose of assessing property and collecting taxes, a copartnership shall be treated as an individual, and property shall be listed in the name of the firm. A copartnership shall be deemed to reside in the township, town, or city where its business is principally

carried on. Each partner shall be liable for the whole tax. Any taxpayer who willfully fails to list any personal property or poll liable to taxation in this State shall be guilty of a misdemeanor, and the failure to list shall be prima facie evidence that such failure was willful.

Each partner liable for tax. Willful failure to list misdemeanor.

Failure prima facie evidence.

SEC. 58. *Debts owing by taxpayer may be deducted.*

The taxpayer, upon making a return to the list-taker of his property subject to taxation under the provisions of sections sixty-four of this act, shall file with the list-taker, on a blank to be prepared and furnished by the State Board of Assessment, a statement of all the property of every kind and description owned by the taxpayer, subject to taxation and the laws of this State. All bona fide indebtedness owing by any person may be deducted by the list-taker from the amount of said person's credits, and insurance companies may deduct from solvent credits due to them an amount equal to their reinsurance reserve: *Provided*, that the State Board of Assessment shall have the power, in their discretion, to summon any taxpayer to appear before any commissioner at some place within the county where the taxpayer resides and answer relative to the amount of solvent credits owned by him and the persons owing the same, as well as the nature of any indebtedness which has been deducted from solvent credits and the name of the person to whom said indebtedness is due.

Debts owing by taxpayer may be deducted.

Statement of property to be filed by taxpayer.

Bona fide debts may be deducted.

Insurance companies may deduct revenue.

Proviso: examination by state board of credits and debts.

SEC. 59. *Boards of aldermen and boards of commissioners of cities and towns lying in two or more counties to appoint municipal tax assessors.*

For the purposes of municipal taxation, all real and personal property, subject to taxation under levy to be made by the several boards of aldermen and boards of commissioners of cities and towns lying in two or more counties, shall be listed and assessed by tax assessors appointed, and the valuation thereof shall be equalized by boards of equalization constituted, as hereinafter set out, and in the manner following:

Appointments of tax assessors.

Listing and assessment for municipal taxation.

Valuation.

1. The board of aldermen or board of commissioners of each and every such city or town shall, at the first regular meeting of such board held in the month of April, one thousand nine hundred and fifteen, and every fourth year thereafter, or in other years when there is a reassessment of real property, appoint three discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than twelve months, who shall constitute the board of tax assessors for said city or town, and shall, in like manner as in this chapter provided for listing and assessing real and personal property by

Reassessment of property.

Three discreet freeholders.

Constitute board of assessors.

county assessors and township or assistant assessors, for all purposes of municipal taxation by said city or town, list and assess, at its true value in money, the real and personal property in said city or town, without reference to the valuation placed thereon by the county assessors and township or assistant assessors. And such municipal boards of tax assessors, in listing and assessing such property for the purposes of municipal taxation as aforesaid, shall possess and exercise every power in this chapter conferred upon county assessors and township or assistant assessors in listing and assessing property for the purposes of State and county taxation.

Municipal board
of equalization.

2. The board of aldermen or board of commissioners of each and every such city or town, together with such one of the tax assessors as shall have been selected as chairman, shall constitute the board of equalization for the same, and shall, in like manner as in this chapter provided for the equalization of the valuation placed upon real and personal property by county assessors and township or assistant assessors, equalize the valuation placed upon the real and personal property in such city or town by such municipal tax assessors and such municipal board of equalization, in the equalization of the valuation of such real and personal property as aforesaid, shall possess and exercise every power in this chapter conferred upon county boards of equalization in the equalization of the valuation placed upon property by the county assessors and township or assistant assessors for the purpose of county taxation.

Manner of
equalization.

Powers of mu-
nicipal board.

3. The board of aldermen or board of commissioners of each and every such city or town shall, at the first regular meeting of such board held in April of each year, except in those years in which there shall be a general assessment of property, appoint one discreet freeholder, who shall have been a resident freeholder of such city or town for not less than twelve months, who shall be known as tax assessor, and who shall list and assess all the real and personal property in such city or town for the purposes of municipal taxation by said city or town, and in like manner as in this chapter provided for listing property by township or assistant assessors list the land in such city or town, at the valuation previously assessed on the same, and also all personal property therein. Any such municipal tax assessors, in listing such property for the purposes of municipal taxation, as aforesaid, shall possess and exercise every power in this chapter conferred upon township or assistant assessors in listing and assessing property for the purposes of State and county taxation.

Appointment of
tax assessor.

Listing and as-
sessment of prop-
erty municipal
taxation.

Powers of assis-
tant assessors.

4. The board of aldermen or board of commissioners of each and every such city or town shall, in every year in which there shall be no general assessment of property, and in like manner

as in this chapter provided for the revision and correction of the county tax lists and the valuation returned to them by the township assessors appointed to list property for the purposes of State and county taxation, revise and correct the municipal tax lists returned to such board of aldermen or board of commissioners by the municipal tax assessors appointed to list the property in such city or town for the purposes of municipal taxation. And such board of aldermen or board of commissioners, in the revision and correction of the municipal tax lists as aforesaid, and in the performance of every other act necessary or expedient to be done in carrying out the intent of this section to confer upon the boards of aldermen and boards of commissioners of such cities and towns all necessary powers in the listing and assessment of property for the purpose of municipal taxation, shall possess and exercise in like manner all kindred powers in this chapter conferred upon boards of county commissioners.

General assessment of property.

Revision and correction of municipal lists.

Powers of county commissioners.

5. That all expenses incident to the listing and assessment of property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken.

Expenses borne by city or town.

6. That no valid and enforceable provisions contained in the charter of any such city or town, and conferring upon the board of aldermen or board of commissioners the power to appoint municipal assessors, and otherwise making provisions for the listing and assessment of property for the purposes of municipal taxation, and for the exercise of kindred powers, shall be deemed to be abrogated or repealed by the foregoing provisions of this section: *Provided, however*, that the board of aldermen of any such city or town may in the discretion of such board adopt the system of tax assessment herein provided for: *Provided, however*, all cities and towns shall list and assess for the purpose of municipal taxation the property located in said cities and towns during the month of May of each year.

Provisions of charters not abrogated or repealed.

proviso: city or town may adopt system.

Time of listing

Penalty for not listing personal property.

Sec. 60. *Penalty for not listing personal property.*

Any person, firm or corporation in this State owning or holding personal property of any nature or description individually or as agent, trustee, guardian or administrator, executor, assignee, or receiver, which property is subject to assessment, who shall intentionally make a false statement to the list-taker and assessor of his assessment district, or to the board of equalization, for the purpose of avoiding the payment of the just and proportionate taxes thereon, shall forfeit the sum of ten dollars for every hundred dollars, or major fraction thereof, so withheld from the knowledge of such list-taker and assessor or board of equalization. It is hereby made a duty of the sheriff of any

Investigation by sheriff.

county, upon complaint made to him by any taxpayer of the assessment district in which it is alleged that property has been so withheld from the knowledge of the list-taker and assessor or board of equalization, or not included in the said statement, to investigate the case forthwith and bring an action in the Superior Court in the name of the State against the person so complained of. All forfeitures collected under the provisions of this section shall be paid into the county treasury: *Provided*, nothing in this section shall be construed to repeal or affect private or public-local laws applying to one or more counties.

Action.

Forfeitures to use of county.

Proviso: laws not repealed.

SEC. 61. *List-takers and assessors shall administer oath.*

It shall be the duty of the list-takers and assessors of the several counties of the State, before receiving the returns of any taxpayer, to actually administer the oath required by law of taxpayers, the oath being read by the taxpayer in the presence and in the hearing of the list-taker and assessor or by the list-taker and assessor in the hearing and presence of the taxpayer; and for failure of said list-taker and assessor to so administer said oath, except in those cases where by law said oath may be made before some other person, such list-taker and assessor shall be guilty of a misdemeanor, and upon conviction shall be punished by imprisonment of not less than ten days nor more than six months, and in addition shall forfeit the sum of ten dollars for each omission, one-half to go to the person furnishing information sufficient to convict and one-half to the educational fund of the State, said amounts to be deducted from the compensation of such list-taker and assessor.

List-takers and assessors shall administer oaths.

Oaths to be actually administered.

Failure a misdemeanor.

Punishment.

Forfeit.

Division of forfeit.

Forfeits deducted from pay of list-taker or assessor.

Oath of taxpayer. SEC. 62. *Oath of taxpayer.*

The list-taker and assessor shall require the owner, agent, guardian, personal representative, or other person having control of the property and listing such property, to make and subscribe the following oath, which shall be attached to each and every schedule, to wit:

"I do solemnly swear (or affirm) that the above and foregoing listed property is a full, true and complete list of all and each kind of property owned by me or under my control as agent, guardian, personal representative, or otherwise, and that I have not neglected to list for taxation for the year all of each and every kind of property of which I am the owner or of which I have control as agent, guardian, personal representative, or otherwise, in the county of _____, State of North Carolina. That I have made full and true return of my income as required by law, and that I have not in any way con-

Persons listing, to make and subscribe oath.

Form of oath.

nived at the violation or evasion of the requirements of law in relation to the assessment of property for taxation; so help me, God."

SEC. 63. *Property held in trust listed separately.*

Property held in trust as agent, guardian, executor or executrix, administrator or administratrix, or in the right of a feme covert, shall be returnable on a separate list. The sheriff or other tax collector in any county shall be liable to suit on his official bond for failure to report any false return of property mentioned in this section which he may discover, or which may be otherwise discovered and made known to him, and it shall be his duty to report such fraud to the grand jury of his county.

Property held in trust listed separately.

Liability of sheriff for failure to report false return.

Report to grand jury.

SEC. 64. *What shall be specified on tax list.*

The list shall state all property of the taxpayer, and also the age of the party, if a male, with reference to his liability to a poll tax. The list shall also contain, as on the first day of May, (1) the quantity of land owned in the township, together with the kind and nature of any buildings erected thereon, and the land shall be described by name, if it has one; otherwise in a way that it may be identified, and each separate tract or parcel of land shall be separately listed and described; (2) manufacturing property outside of incorporated cities and towns; (3) the number of acres of mineral, timber, and quarry and lands susceptible of development for water-power; (4) the number of town lots; (5) the number and value of horses; (6) the number and value of mules; (7) the number and value of jacks and jennets; (8) the number and value of cattle; (9) the number and value of hogs; (10) the number and value of sheep; (11) the number and value of goats; (12) the number and value of dogs; (13) the value of farming utensils, including farm tools and machinery of all kinds; (14) the value of carriages, harness, buggies, wagons, carts, and other vehicles; (15) the value of warehouse fixtures and office furniture; (16) the value of tools of mechanics; (17) the value of household and kitchen furniture, musical instruments, provisions of all kinds, including grain and forage; firearms; (18) the value of libraries and scientific instruments; (19) the amount of money on hand; (20) the amount of credits, including accrued interest uncollected and owing to the party, whether by a person in or out of the State, whether owing by mortgage, bond, note, bill of exchange, certificate, check, open account, or due and payable, whether owing by any state or government, county, city, town, or township, individual, company, or corporation; the value of cotton, tobacco, or other farm products in the hands of original producers or held by any public

What shall be specified on tax list.

List to state all property.
Age if taxpayer be a male.
Items of list.
Quantity of land with kind of buildings.
Land described by name.
Tracts separately listed.
Manufacturing property outside of cities or towns.
Number of acres of mineral, timber and quarry land for development of water-power.
Number of town lots.
Horses and other animals.
Dogs.
Farming utensils.
Carriages and other vehicles.
Warehouse fixtures and furniture.
Tools of warehouses.
Household and kitchen furniture.
Proviso: fire arms.
Libraries and scientific instruments.
Money on hand.
Credits.
Farm products.

Solvent credits.	warehouse and represented by negotiable warehouse receipts; the number of bales of cotton deposited by the party in any warehouse or with any coöperative marketing or cotton growers association, with a statement of the amount of money advanced against said cotton. It shall be the duty of each taxpayer to furnish a complete itemized list of the solvent credits of which he was the owner on the first day of May, and also a complete itemized list of debts owing by him and claimed as a deduction from the value of credits owing him: <i>Provided</i> , that open accounts, not evidenced by note or bonds, may be combined in one item.
List of debts.	The State Board of Assessment shall make appropriate provision on its tax blanks for carrying out the provisions of this section.
Open accounts.	If any credit be not regarded as entirely solvent, it should be given in at its current or market value, and the party may deduct from the amount of his credits owing to him the amount of collectible debts owing by him as principal debtor; (21) money investments and bonds; (22) automobiles, pleasure boats of any and all kinds; (23) the number and value of seines, nets, fishing tackle, boats, barges, schooners, vessels, and all other floating property; (24) all other personal property whatever, including all cotton in seed or lint, tobacco, either in leaf or manufactured; turpentine, rosin, tar, musical instruments, bicycles, goods, wares, and merchandise of all kinds; plated and silver ware, and all watches and jewelry possessed by the party or any minor child.
Tax blanks.	If the party be a nonresident of the county, and owns land therein, the list shall state his address, and name as agent to whom notice may be given respecting his taxes. If any person shall, with a view to evade the payment of taxes, fail or refuse to give in to the assessing officer any bonds, notes, claims, or other evidence of debt which are subject to assessment and taxation under this act, the same shall not be recoverable at law or suit in equity before any of the courts of this State until they have been listed and the tax paid thereon, together with any and all penalties prescribed by law for the nonpayment of taxes. The blank shall contain such other classification of personal property as in the judgment of the State Board of Assessment may be necessary to a full disclosure of the personal property owned by each taxpayer.
Credits at market value.	
Debts may be deducted.	
Money investments and bonds.	
Automobiles and pleasure boats.	
Fishing tackle and floating property.	
All other property.	
Nonresidents to state address.	
May name agent.	
Debts not recoverable unless listed and tax paid.	
List of warehouse companies.	Every warehouse company and every coöperative marketing association receiving for storage cotton produced in this State and issuing warehouse receipts therefor, shall, on the first day of May of each year, furnish to the register of deeds of the county in which the producer of said cotton resided, a list of persons in said county who have deposited cotton in said warehouse or coöperative association, giving the number of bales deposited by each, and the money advanced against the same, and
Warehouse companies to furnish No. bales cotton stored.	

the warehouse company or coöperative association shall not be liable for the tax on any of the cotton so reported. Every such warehouse or coöperative association shall on demand of the county commissioners or auditor of any county, furnish to the demandant the list of persons residing in said county who have cotton on storage in such warehouse on the first day of May, and the amount advanced against the same. Every person, firm, or corporation operating a warehouse and every coöperative association who shall refuse to furnish the list required herein shall be liable to the county for the payment of the tax upon the full value of the cotton stored with it on May first. And if such warehouse or coöperative association shall fail to furnish the list hereinbefore required upon demand, it shall be liable, in addition to the payment of the tax as aforesaid, to a penalty to such county to which the tax would be owing and by which said demand is made, in the sum of two hundred and fifty dollars (\$250), to be recovered by said county in a civil action to be instituted in the Superior Court of such county, and both tax and penalty may be sued for in the same action.

On demand to furnish names of person residing in county on May 1.

Violation.

Penalty.

Action.

Tax and penalty sued for in same action.

SEC. 65. *Commissioners shall have power to exempt: sheriff to garnishee if taxes are not paid in sixty days; form of attachment.*

Commissioners have power to exempt from poll tax.

The boards of commissioners of several counties shall have the power to exempt any person from the payment of poll tax on account of poverty and infirmity; and when any such person has been once exempted he shall not be required to renew his application unless the commissioners shall revoke the exemption. When such exemption shall have been made the clerk of the commissioners shall furnish the person with a certificate of such action, and the person to whom it was issued shall be required to list his poll, but upon exhibition of such certificate the list-taker shall annually enter in the column intended for the poll the word "exempt," and the poll shall not be charged in computing the list. If any poll tax or other tax shall not be paid within sixty days after the same shall be demandable it shall be the duty of the sheriff, if he can find no property of the person liable sufficient to satisfy the same, to attach any debt or other property incapable of manual delivery due or belonging to the person liable, or that may become due before the expiration of the calendar year, and the person owing such debt or having such property in possession shall be liable for said tax. Any corporation, firm, or person who shall, on demand or request made, refuse to give to the tax collector of any county, city or town a list giving the names of all persons employed by them who are liable for tax, shall be guilty of a misdemeanor. For the purpose

Certificate of exemption.

Sheriff to garnishee.

Refusal to give list of employees a misdemeanor.

of carrying into effect the provisions of this section, the following form shall be used as an attachment, viz.:

"To A. B.

Form of
attachment.

"Take notice that this is to attach any debt that is now due or may become due to C. D., a delinquent in his poll (or property) tax for the year one thousand nine hundred and, and you are hereby summoned to appear before E. F., an acting justice of the peace for County, and disclose any indebtedness which is or may be due said delinquent by you during the present calendar year, and to show cause why judgment should not be rendered against you for said delinquent tax and cost of this proceeding.

..... day of, 19.....

"A. B., Sheriff or Tax Collector."

Sheriff, or tax
collector's fees.

For serving notice the sheriff shall receive twenty-five cents, and if judgment is rendered the justice shall receive twenty-five cents as costs.

Private banks
and bankers.

SEC. 66. *Private banks and bankers.*

Banks (not incorporated).
Bankers, brokers,
and stockjobbers
to make
returns.
Statement to
show.
Amount of
property.
Funds subject to
draft.
Checks and other
cash items.
Bills receivable.
Bonds and stocks
representing
assessments.

Every bank (not incorporated), banker, broker, or stock jobber shall, at the time fixed by this chapter for listing personal property, make out and furnish the assessor a sworn statement showing (1) the amount of property on hand and in transit; (2) the amount of funds in the hands of other banks, bankers, or brokers, and subject to draft; (3) the amount of checks or other cash items, the amount thereof not being included in either of the preceding items; (4) the amount of bills receivable discounted, or purchased, and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid; (5) the amount of bonds and stocks of every kind, State and county warrants, and other municipal securities and shares of capital stock, or joint-stock or other companies or corporations held as an investment, or any way representing assets; (6) all other property appertaining to said business, other than real estate, which real estate shall be listed and assessed as other real estate is listed and assessed under this act; (7) the amount of deposits made with them by other parties; (8) the amount of all accounts payable, other than current deposit accounts; (9) the amount of bonds and other securities exempt by law from taxation, specifying the amount and kind of each, the same being included in the preceding fifth item. The aggregate amount of the first, second, and third item in said statement shall be listed as moneys. The amount of the sixth item shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item

All other
property
except real estate.

Debits and
deposits.
Accounts payable.
Tax exempt
securities.

Items listed as
moneys.

Items listed as
similar property.

of said statement, and the amount of the remainder, if any, shall be listed as credit. The aggregate amount of the ninth item shall be deducted by the tax-lister from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.

SEC. 67. *Stockbrokers and private bankers.*

No person, bank, or corporation shall, without a license authorized by law, act as a stockbroker or private banker. Any person, bank, or corporation that deals in coin, foreign or domestic exchange, government stock or other certificates of debt or shares in any corporation or chartered company, bank notes or other notes used as a currency, or to sell the same or any of them on commission or for other compensation, or who negotiates loans upon real estate securities, shall be deemed to be a stockbroker. A stockbroker shall have the right to buy for profit or to sell on commission the coin, exchange, stocks, certificates of debt, shares in chartered companies, bank notes and notes used as currency, as aforesaid, and may sell either privately or by auction, and also negotiate loans on real estate securities. Any person, bank, or corporation engaged in the business of receiving money on deposit or in lending or advancing money, or in negotiating loans on any class of securities, or in discounting, buying, or selling negotiable or other paper or credits, commonly known as stockbrokers, whether in an office for the purpose or elsewhere shall be deemed to be a private banker, and in the latter case the tax shall be paid for the additional privilege of private banking. Any person, bank, or corporation violating this section shall pay a fine of not less than one hundred nor more than five thousand dollars for each offense.

SEC. 68. *Taxpayer refusing to answer guilty of a misdemeanor; list-taker and chairman of board of commissioners may examine witnesses.*

If any person liable to be charged with taxes shall willfully refuse to answer any questions respecting his property, or refuse to file, sign, and swear to his return, he shall be guilty of a misdemeanor, and on conviction liable to be punished by a fine not exceeding fifty dollars, or imprisonment not exceeding thirty days and it shall be the duty of the assessors or list-takers to have the offender prosecuted; and the list-taker shall complete the list from the best information he can obtain. Every list-taker and chairman of the board of county commissioners shall have power to send for persons and papers, and to examine witnesses and administer oaths.

Deductions.

Remainder listed as credits.

Remainder listed as bonds or stocks.

Stockbrokers and private bankers.

Stockbrokers and private bankers to be licensed.

Definition of stockbroker.

Business authorized.

Definition of private bankers.

Tax paid for privilege.

Time for violation of section.

Taxpayer refusing to answer guilty of a misdemeanor.

Prosecution.

List-taker complete list.

Powers of list-takers and county commissioners.

What property
exempt.

Real estate
owned
by United States.

Real estate
owned
by counties,
cities and towns,
townships or
school districts.

Burial lots,
except
land for
speculation.

Buildings and ad-
jacent land
owned by
churches and
used for worship
or residence of
minister.

Buildings and
land when income
is used only for
religious, charita-
ble or benevolent
purposes.

Buildings and
lands used for
educational
purposes.

Residences of
officers and
instructors.

Real estate of
Y. M. C. A. or
similar religious
associations.

Buildings with
the lands they oc-
cupy belonging
to American
Legion.

SEC. 69. *What property exempt.*

The following real estate and no other shall be exempt from taxation, State and local:

1. Real estate, directly or indirectly owned by the United States or this State, however held, and real estate lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for public and school purposes, and all property used exclusively for educational purposes.

2. Such property as may be set apart for graveyards or burial lots, except such as is held for the purpose of speculating in the sale thereof.

3. Buildings, with the land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building. The occasional leasing such buildings for schools, public lectures, or concerts, or the leasing of such parsonages shall not render them liable to taxation, also buildings and lands upon which is situate, lawfully owned and held by churches or religious bodies, and when the income from said property is used exclusively for religious, charitable, or benevolent purposes.

4. Buildings, with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other corporate institutions of learning, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

5. Real estate belonging to and actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

6. Buildings, with the land they actually occupy, belonging to American Legion or post of American Legion or any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes, and also the proceeds and profits arising from rents, leases, etc., or rooms in said buildings, whether occupied for lodge and meeting pur-

poses or not, when such rents, proceeds, and profits are used for charitable and benevolent purposes.

7. The property of Indians who are not citizens, except lands held by them by purchase.

Property of
Indians not
citizens.

The following personal property and no other shall be exempt from taxation, State and local:

1. Property directly or indirectly owned by the State, however held; by the United States, however held; and property lawfully owned and held by the counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes.

Personal prop-
erty exemptions.

Property owned
by State, United
States and
political
subdivisions.

2. The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship, or for the residence of the minister of any church or religious body or such ministers' private libraries, and also the private libraries of the teachers in the public free schools of the State.

Furniture of
churches and
ministers'
residences.

Private libraries
of ministers and
teachers.

3. The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

Furniture, books
and instruments
in buildings used
for educational
purposes.

4. The endowment and invested funds of such churches and other religious associations, public libraries, incorporated colleges, academies, industrial schools and seminaries when the income or interest from said funds shall be used exclusively for religious, charitable, educational or benevolent purposes.

Endorsement and
investment funds
used exclusively
for religious, edu-
cational or benev-
olent purposes.

5. Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

Personal prop-
erty including
endowment of in-
stitutions con-
ducted purely
and completely
as charities.

6. The furniture and furnishings of buildings and other property belonging to any American Legion or post of American Legion or any benevolent or charitable association, and used for lodge purposes and meeting rooms by said associations, or when such property or the proceeds of same is used for charitable or benevolent purposes.

Furniture belong-
ing to American
Legion or any
Post.

7. Wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural instruments of mechanics and farmers, libraries and scientific instruments, and provisions, not exceeding the total value of three hundred dollars, and also growing crops.

Personal exemp-
tion up to \$300.

Growing crops.

Date of completion of list.

Lists of polls and property not given in.

Returns open for inspection.

Clerk to give copies, fee.

List-takers and assessors to furnish list of exempt property and enter exemption.

Lists delivered to register deeds.

Duplicate to state board of assessment.

Original filed.

Commissioners to enter property escaping taxation in previous years.

Taxes for preceding years on property not listed.

Penalty.

Power of state board of assessment to list delinquent property.

Proviso: limit.

Omitted personal property listed.

SEC. 70. *List shall be completed by the third Monday in June; shall make a return of polls and property not listed.*

The list-taker and assessor shall, on or before the third Monday in June, return the tax list to the register of deeds or to the auditor in counties where the tax lists are made out by such officer. He shall also return a list of taxable polls and property of the township not given in for taxation. The returns so made shall be open to the inspection of all persons interested, and the clerk shall give to any person desiring it a copy of so much thereof as relates to his property on paying a fee of ten cents.

SEC. 71. *List-takers and assessors, to furnish list of exempt property.*

Each list-taker and assessor shall, when making the assessment roll for his district, enter on the blanks so furnished him, in regular order, the name of the owner, if known, and, from the best information he can obtain, a correct description of all real and personal property then exempt from taxation in his town or assessment district, together with a statement of its value, for what purpose used, and the rent, if any, obtained therefor. The list of such exempt property, when completed, on or before the first day of October shall be delivered by the list-taker and assessor to the register of deeds, who, on or before the first day of November next thereafter, shall make duplicates thereof and transmit such duplicates to the State Board of Assessment, and file the original in his office.

SEC. 72. *Commissioners to enter property escaping taxation in previous years.*

In all cases where the board of commissioners shall have omitted or in any future year shall omit to enter upon the duplicate of their county any land or town lots situated within their county subject to taxation, it shall be their duty, when they enter the same to duplicate the next succeeding year, to add to the taxes of the current year the simple taxes of each and every preceding year in which such land or town lots shall have so escaped taxation, with twenty-five per centum in addition thereto, so far back as the said lands have escaped taxation; and the State Board of Assessment shall have like power to list unlisted railroad property. When no assessment has been made for the years in which said property has so escaped taxation, the board of commissioners shall be authorized to value and assess the same for those years: *Provided*, this shall not apply beyond five years. In all cases where any personal property, choses in action, or any property except lands liable to taxation, shall have been omitted in any future year from the tax list by

the owner or person required by law to list the same, the board of commissioners shall enter the same on the duplicate of the next succeeding year, and shall add to the taxes of the current year the simple taxes of such preceding year, not exceeding five years, with twenty-five per centum added thereto, in which such personal property as aforesaid shall so have escaped taxation, and the said board of commissioners shall value and assess the personal property aforesaid for those years, and are empowered to examine witnesses, and to call for papers, to determine the value and to ascertain the persons liable for the tax upon said personal property. The provisions of this section shall extend and apply to all cities, towns, and like municipal corporations having the powers under their charter to tax the property aforesaid, and the powers and duties herein imposed upon the board of commissioners of the county shall be exercised and performed by the board of commissioners or the board of aldermen, as the case may be, of the city or town or other municipal corporation.

Whenever the board of commissioners shall find any person in possession of any personal property, money or choses in action, which shall not have been listed for taxation on the preceding first day of May, it shall be presumed that the person in possession thereof was the owner and in possession of same on the first day of each May for five preceding years, and they shall cause the same to be placed upon the list and assess the taxes and penalties thereon as herein provided. The board of commissioners "or governing body of any municipal corporation," are hereby authorized and empowered to settle, adjust and compromise all claims for taxes arising under this section, or any other section authorizing them to place on the tax list any property omitted therefrom.

SEC. 73. *The board of commissioners shall insert omitted property.*

The chairman of the board of commissioners shall examine the tax list from each township for the previous year, and insert in said list the description and valuation of all property not given in, and shall charge all such persons with twenty-five per centum in addition to the tax with which they would otherwise be chargeable, unless satisfactory excuse therefor be rendered to the board of commissioners on or before the first Monday in October and all persons who own property and willfully fail to list it within the time allowed before the list-takers or board of commissioners shall be guilty of a misdemeanor, and the failure to list shall be prima facie evidence that such failure was willful, and it shall be the duty of the board of commissioners to present to the grand jury the names of all such persons. The

Entered as of previous years.

Penalty.

Examination of witness and papers.

Cities and towns and municipal corporations.

Exercise of powers.

Possession presumption of ownership.

Adjustment and compromise of claims.

Board of commissioners shall insert omitted property.

Chairman of commissioners to examine tax list. Insertion of property.

Penalty for failure to list.

Misdemeanor.

Failure to list prima facie evidence.

Presentation to grand jury.

List-takers and assessors to report changes.
Note of changes.

Search for unlisted property.

Proviso: limit of cost.

Proviso: appointment of tax collectors.

Proviso: private or public land laws not repealed.

Register of deeds to make out tax duplicate.

Duplicate tax list.

Form.

Details of form.

School tax.

Receipts and stubs.

Receipt books.

Proviso: carbon receipt books and tax books.

Copy remain in office.

Copy delivered to sheriff.

Time for delivery.
Order for collection.

Force and effect of judgment and execution.

Appeals noted.

list-taker and assessor shall report to the board of commissioners any change he may make to the tax list as to real estate, and the said board shall note such change in book to be kept for that purpose. It shall be the duty of the commissioners of each county to employ a competent man whose duty it shall be to spend such time as the commissioners may deem necessary to make diligent search for property not listed for taxes, and to put such property on the tax books: *Provided*, the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived, said expense to be borne by the county: *Provided, further*, that nothing in this section shall be construed as authorizing or empowering the county commissioners to appoint tax collectors: *Provided, further*, that nothing contained in this section shall be construed to repeal or affect private or public laws affecting one or more counties.

SEC. 74. *Register of deeds to make out tax duplicate.*

The board of county commissioners shall cause the register of deeds, auditor, tax clerk or other official performing such duties to make out two copies of the tax list for each township, as revised and settled by the tax-lister, according to a form to be furnished to them by the State Board of Assessment. Such form shall show in different columns the sum due by each taxpayer to the county, and also in separate columns the amount of school poll tax levied by the county commissioners, and the total amount of property school tax levied by the county commissioners, the amount of county road tax and other county taxes. The form of receipt shall be prescribed by the State Board of Assessment. The register of deeds or auditor shall also fill out receipts and stubs for all taxes charged on the tax books so made out, the receipts to be written in full except date and signature of collecting officer. Receipt books for this purpose shall be furnished by the county, on order of the register of deeds or auditor: *Provided*, this shall not be required in counties using carbon receipt books and cash books combined, but such may be used in lieu thereof. One of said copies shall remain in the office of the clerk of the board of commissioners; the other shall be delivered to the sheriff or tax collector on or before the first Monday in October in each year, and he shall receipt for the same. The clerk shall endorse on the copies given the sheriff an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such list. In such list the clerk shall note all appeals from the judgment of the board of commissioners which have been perfected by the giving of a bond.

Said order shall be in the following or similar form:

"State of North Carolina,

"Office Board of Commissioners,County.

"To the Sheriff of.....County:

Form of order.

"You are hereby commanded to collect the taxes herein mentioned according to the provisions and requirements of the existing law.

"In witness whereof, I hereunto set my hand and seal
day of....., 19.....

.....
"Clerk of Board of Commissioners."

The board of commissioners shall make an order for the payment of the register of deeds or auditor, as the case may be, of such a sum as may be deemed a proper compensation of the work, of computing the taxes and making out the tax list and the necessary copies thereof, including the making of such abstract and returns as he may be required to furnish to the State Board of Assessment and Auditor; but the sum allowed for computing the taxes and making out the tax list shall not exceed ten (10) cents for each name appearing on the tax list, which shall include the original and duplicate tax lists and also the receipts and stubs provided for in this section, to be paid by the county treasurer out of the county funds.

Payment of work.

Limit of pay.

SEC. 75. *Agents paying taxes shall have lien.*

Agents paying
taxes shall have
lien.

When property is assessed to any person as agent for another or in a representative capacity, such person shall have a lien upon such property or any property of his principal in his possession until he is indemnified against the payment thereof, or, if he has paid the tax, until he is reimbursed for such payment.

SEC. 76. *Register of deeds shall make report to the State Board of Assessment.*

Register of deeds
shall make re-
port to the
State board of
assessment and
Auditor.

Time for sending

The clerk of the board of commissioners, auditor, tax clerk or other official performing such duties shall, on or before the first Monday in November after the lists are deposited with him by the board of commissioners, return to the State Board of Assessment and Auditor an abstract of the same, showing the number of acres of land and their value and the value of town lots and the number of white and negro polls, separately, and specify every other subject of taxation and the amount of county tax payable on each subject, and the amount payable on the whole. At the same time the clerk, auditor, tax clerk, or other official performing such duties shall return to the State Board of Assessment an abstract of the list of the poll, county, and school taxes payable in his county, setting forth separately the

Detail of
abstracts.

Abstract school
taxes.

Details.	tax levied on each poll and on each one hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes.
Property may be divided upon sale.	SEC. 77. <i>Property may be divided upon sale.</i>
Apportionment of valuation on property divided.	In case, within the interval between the regular periods of the valuation of lands or real property, any piece of land or real property shall become divided in ownership, either by partition or sale of a portion thereof or otherwise, either of the part owners may at any time, upon five days' notice to the other part owner, apply to the board of commissioners for an apportionment of valuation. The board of commissioners shall allow such amendment to the tax duplicate as they may think just, and the person who has in custody the tax duplicate shall amend the same according to the assessment of the board of commissioners, on the production of a certified copy of their proceedings ordering the change: <i>Provided</i> , that no amendment made after a tax has become due shall operate to affect the tax.
Amendment to tax duplicates.	
Proviso, amendments after tax due.	
Taxes due the first Monday in October.	SEC. 78. <i>Taxes due the first Monday in October.</i>
No discounts nor penalties but by specific order.	The taxes (ad valorem and poll), shall be due the first Monday in October in each year. Unless the board of commissioners of any county shall deem it wise to do so, and shall by resolution duly passed at a regular or special called meeting of said board prescribe discounts and penalties for the payment or nonpayment of taxes, then none shall be allowed or assessed. In the event a board of commissioners by resolution duly passed, as provided herein, provide for discounts and penalties, then such discounts and penalties shall be not in excess of the following schedule, to wit: A discount of one per cent shall be allowed upon all taxes paid in the month of October and a discount of one-half per cent upon all taxes paid in November. Those paid in December and January shall be paid at par. A penalty of one-half of one per cent shall be levied upon taxes paid in February, one per cent upon taxes paid in March, one and one-half per cent upon taxes paid in April, and upon all taxes paid after April, one and one-half per cent: <i>Provided</i> , that the entire penalty in no case shall exceed one and one-half per cent.
Discounts and penalties if allowed.	
Penalty.	
Limit of penalty.	
Date of payment and amount paid.	The sheriff or tax collector shall note on the tax duplicate against the names of the party, date of payment, and the amount paid. He shall also give receipt to the party, stating the amount of the county taxes, and the date of payment and for failure to give such receipt stating the county tax, he shall be guilty of a misdemeanor, and on conviction shall be fined in the discretion of the court. The sheriff or tax collector shall not collect the
Receipt.	
Failure to give receipt misdemeanor.	

taxes for any year until he shall have settled in full with county for taxes of the previous year (if he were sheriff or tax collector for the previous year) and give the bonds required by law; and if, upon examination, the commissioners are not satisfied with the solvency of the surety of said bonds, they may require more bonds to be given. The sheriff or tax collector shall produce receipts for the county taxes for the year previous (if he were sheriff or tax collector) before receiving the tax duplicate from the board of commissioners, and in the event the sheriff or collector fails to produce the aforesaid receipt or give the required bonds, the board of commissioners shall appoint a tax collector, who shall give a bond to faithfully collect and pay over taxes according to law. When the sheriff shall collect by his deputies they shall, before the clerk of the board of commissioners, or before a justice of the peace of the county, take and subscribe an oath to faithfully and honestly account for the same with the sheriff or other person authorized to receive same. Said oath shall be filed with the register of deeds of the county and kept in the office of the board of commissioners; and for failure of any deputy to pay over such taxes as he might collect, he shall be guilty of a misdemeanor.

SEC. 79. *Sheriff shall attend to receive taxes.*

The sheriff or his deputy or tax collector shall attend at the court house or his office in the county-town during the months of October and November for the purpose of receiving taxes. The sheriff or his deputy or tax collector shall also in like manner attend at least one day during the month of October at some one or more places in each township, and when so attending in the township shall not be required to be in his county-town office, of which fifteen days' notice shall be given by advertisement at three or more public places and in a newspaper, if one is published in the county: *Provided*, that nothing in this section shall be construed to prevent the collecting officer from levying and selling personal property after the first day of November, but he shall not sell before that day unless he has reason to believe the taxpayer is preparing to leave the county or State. The sheriff or tax collector shall be entitled to fifty cents for each actual levy or sale and fifteen cents for each advertisement, but in no case shall said sum be collected where there is no levy or sale or advertisement. Where the sheriff claims insolvents, a list thereof containing the names and amounts, and subscribed by the sheriff, shall be returned by him to the board of commissioners, and the same shall be allowed only on his making oath that he has been at the dwelling house or usual place of abode of each of the taxpayers and could not there or elsewhere in the county find any

Punishment.
Settlement for previous year and bond given before delivery of tax books.
Reinforcement of bonds.
Receipts for county and state taxes.
Appointment of tax collector.
Tax collector to give bond.
Deputies to be sworn in.
Oath to be filed.
Failure of deputies to pay off taxes.
Misdemeanor.

Sheriff shall attend to receive taxes.
Sheriff to attend courthouse.
Months for attendance for receipt of taxes.
Attendance in township.
Notice of attendance in townships.
Provido: levy and sale after November.
Sale not prior to November.
Fee for levy and sale and advertisement.
No fees but for service actually rendered.
Sheriff not credited with insolvent taxes but by allowance of county commissioners list of insolvents.

List of
insolvents.

List to be
recorded.

property wherewith to discharge his taxes or such part thereof as is returned unpaid, and that the persons named in this list were insolvent at the time when by law he ought to have endeavored to collect the taxes. Such list shall be recorded in the commissioners' docket.

ARTICLE IV

GENERAL PROVISIONS

General
provisions.
Clerks of cities
and towns shall
furnish
information.
Statements to be
sent by clerks of
municipalities.

Contents of
statement.

SEC. 80. *Clerks of cities and towns shall furnish information.*

The clerk of each city and town shall annually make out and transmit to the State Board of Assessment, on blanks furnished by the said Board of Assessment, a statement showing the assessed valuation of all property within his town or city, and separately the amount of all taxes levied therein by said town or city, including school district, highway, street and sidewalk taxes for the current year, and the purpose for which the same were levied also a complete and detailed statement of the bonded and other indebtedness of his town or city, and of the accrued interest, if any, remaining unpaid, and the purpose for which said indebtedness was incurred.

City or county
indebtedness
shall be reported.

SEC. 81. *City or county indebtedness shall be reported.*

Each register of deeds, city or town clerk, whenever required by the State Board of Assessment, shall furnish a full and complete statement showing the bonded indebtedness and all other indebtedness of his county, city, or town, the purpose for which the same was incurred, and all accrued interest, if any remaining unpaid.

SEC. 82. *City clerk or assessor failing to carry out provisions of this act.*

Failure of clerks
of municipalities
and assessors
penalty.

Every clerk of any town or city, and every assessor, who shall fail or neglect to perform any duty required of him by any of the provisions of this act, shall for every such neglect or failure forfeit fifty dollars, and every clerk of the court and every register of deeds and sheriff who shall fail or neglect to perform any duty required of him by this act shall for every such failure forfeit one hundred dollars, and it shall be the duty of the State Board of Assessment to cause every such forfeiture to be collected.

Penalty on
clerks court and
register deeds.

State board of
assessment to en-
force collection.

Mistakes in
assessments.

SEC. 83. *Mistakes in assessments.*

If on the assessment roll there is an error in the name of the person assessed, or any taxable property shall not have been entered thereon, the name may be changed or the property entered on the list by the assessors after the roll has been returned

to the clerk of the board of commissioners, or such error may be corrected or the omission supplied by the board of commissioners upon satisfactory evidence of such error or omission, at a regular meeting of the board, and the board, upon reasonable notice, may make an order requiring the person affected to show cause, at a day to be therein appointed, why the error shall not be corrected or omission supplied, and upon reasonable notice his name and the property be entered on the tax list. The board of commissioners is authorized also to correct any error arising from the fact that property appears upon the tax books which has been conveyed before the listing period, or did not belong to the taxpayer, and do manifest justice in respect to such errors or omissions.

Correction of name and property entered on lists.

Order to appear and show cause.

SEC. 84. *Taxes on railroads shall be a lien on property of the same.*

Taxes on railroads to be lien

The taxes upon any and all railroads in this State, including roadbed, right of way, depots, sidetracks, ties and rails now constructed or hereafter to be constructed are hereby made a perpetual lien thereupon, commencing from the first day of May in each current year, against all claims or demands whatsoever of all persons or bodies corporate except the United States and this State; and the above described property or any part thereof may be taken and held for payment of all taxes assessed against said railroad company in the several counties of this State.

SEC. 85. *Removing or concealing personal property a misdemeanor.*

Removing or concealing personal property a misdemeanor.

If any person whose duty is to list personal property for taxation shall remove or conceal same, or cause same to be removed or concealed, for the purpose of avoiding taxation, or shall fail to list same for taxation, he shall be guilty of a misdemeanor.

SEC. 86. *Sheriff to keep the records of settlement of taxes.*

Every sheriff shall keep a record of the county taxes collected by him from the clerk of the court, register of deeds, and under Schedule B of the Revenue Act. A suitable book for the purpose shall be provided by the board of commissioners for recording all forfeitures, arrears from insolvents, double taxes, and taxes on unlisted subjects. On the first Monday in December in each year the sheriff shall deliver, on oath, to the board of commissioners a statement setting forth all sums received to that date not previously accounted for, the date of such receipts, the person from whom received, the amount received from each person, the subject on which received, and the aggregate amounts, accompanied by an affidavit taken and subscribed before the clerk

Sheriff to keep records of collection.

Book provided by board of commissioners.

Day of settlement.

Verification of return.

Record of return.

of the commissioners and attested by him that the statement is correct, and that no receipts have been omitted, and pay said amounts to the county treasurer, taking his receipt for the same.

Compensation for
tax collection.

SEC. 87. *Sheriffs' and tax collectors' compensation for collection of taxes.*

Fees for
collecting
of taxes.

The sheriffs and tax collectors shall receive five per cent on all taxes collected by them for county, township, school district, or other purposes whatsoever up to the sum of fifty thousand dollars, and upon all such sums so collected by him in excess thereof he shall receive two and one-half per cent commission; but this provision shall not apply to or affect the compensation of sheriffs and tax collectors who are on a salary basis, serving either under a general or special act. All sheriffs and tax collectors, however, shall receive for their own use, whether serving upon a fee or salary basis, a commission of five per cent on all privilege and license taxes collected for the county under Schedule B of the Revenue Act; and franchise taxes levied under Schedule C of the Revenue Act certified to such sheriff or tax collector for collection by the State Board of Assessment, which shall be paid to said sheriff or tax collector by the State Board of Assessment upon return of the taxes so collected.

Fees to collec-
ting officers in
addition to other
counties.

Transfer of
taxes.

SEC. 88. The sheriff or tax collector shall pay the county taxes to the county treasurer or other lawful officer. He shall at no time retain over one thousand dollars for a longer time than ten days, under a penalty of two per centum per month to the county upon all sums so unlawfully retained, and shall, on oath, render a statement to the board of commissioners at their monthly meeting of the amount in his hands. On or before the first Monday of May in each year the sheriff shall account to the county treasurer or other lawful officer for all taxes due the county for the fiscal year.

No time to re-
tain over one
thousand dollars.

Date of
settlement.

Taxes for fiscal
year.

Sheriff to be
charged with
same.

Sheriff or tax
collector charged
with tax list.

Deductions.

Fees.

Limit in which
sheriff to settle.

SEC. 89. The sheriff or tax collector shall be charged with the sums appearing by the tax list as due for the county taxes, and shall be allowed to deduct therefrom all insolvents and uncollectible poll taxes, and also the amount of county tax on the lands bid off by the county, and costs and fees, which shall be, for making a deed, fifty cents; for registering, twenty-five cents; and such other necessary sums as were actually paid by the sheriff: *Provided*, a majority of any board of county commissioners may extend the time for collecting and settlement of county taxes in the respective counties to such time as they may deem expedient, not to extend beyond the first of April in the year following in which taxes were levied: *Provided further*, that any sheriff, tax collector, or county treasurer who shall use

any part of the county or State taxes otherwise than as directed by law shall forfeit double the amount of his commission on county and State taxes for the year in which he so misused said taxes. No mortgage or lien on any property shall be superior to the taxes on said property, whether said mortgage or lien was given prior or subsequent to the levy of the taxes.

Proviso:
forfeiture.

No mortgage or
lien superior to
tax lien.

SEC. 90. The board of county commissioners, at their last regular or other subsequent meeting in each year, shall appoint one or more of their number, not to exceed three, to be present at the accounting and settlement between the sheriff and county treasurer provided for in the preceding section, and also to audit and settle accounts of the county treasurer, and all other county officers authorized to receive or disburse county funds. The accounts so audited shall be reported to the board of county commissioners, and when approved by them shall be filed with the clerk and recorded on his books and shall be prima facie evidence of their correctness and impeachable only for fraud or special error: *Provided*, the compensation allowed the committee for their services shall not exceed three dollars (\$3) per day each for the time actually spent in said settlement, and there shall be no allowance for extra clerical aid.

Commissioners to
appoint commit-
tee to make set-
tlement with
sheriff.

Settlement be-
tween sheriff and
treasurer.

Audit accounts
of treasurer.

Account when ap-
proved to be
recorded.

Prima facie
correct.

Pay of committee.

SEC. 91. In case the sheriff of a county shall fail, neglect, or refuse to account with the county treasurer and auditing committee as above required, or to pay what may rightfully be found due on such accounts, he shall forfeit and pay to the State for the use of the county a penalty of two thousand and five hundred dollars. It shall be the duty of the county treasurer (and if he neglect or refuse to perform it, it shall be the duty of the board of commissioners) to cause an action to be brought in the Superior Court of the county on the bond of the sheriff, against him and his sureties, to recover the amount owing by him and the penalties aforesaid. If the sheriff shall fraudulently and corruptly fail to account as aforesaid, he shall be guilty of a felony, and upon conviction shall be fined or imprisoned in the discretion of the court.

Refusal to ac-
count with
treasurer.

Penalty on sheriff
for failure to
account or
settle.

Action on bond.

Criminal
liability for
fraudulent
failure.

SEC. 92. In each year the county treasurer shall give five days notice to all the county officers (except the sheriff) authorized to receive or disburse the county funds to appear at the courthouse, on a certain day in January, before him and the committee appointed by the board of commissioners, and present an account of all sums received or disbursed for the county, with their vouchers, and any officer failing to attend and account shall be deemed guilty of a misdemeanor. The accounts, when audited, shall be reported to the board of commissioners at their next meeting, and if approved shall be filed with the clerk and

Annual accounts
of county officers.

Failure to attend
and account a
misdemeanor.

Accounts when
approved
to be filed
and recorded.

Duties imposed
on sheriff to de-
volve on tax
collector.

Duties, emolu-
ments and penal-
ties on tax
collector.

Payment of tax
moneys.

In case death of
sheriff.

Collection by
sureties on
death of
sheriff.

Powers.

Remedies.

Time for
completion of
collection.

Time of
settlement.

Copies to be
printed by secy.
of state.

Distribution.

Copies to mem-
bers general
assembly

Sales of real
estate.

Sales days.

recorded in their proceedings, together with their approval, and shall be deemed prima facie correct.

SEC. 93. Whenever in this act a duty is imposed upon the sheriff of a county of which a tax collector has been or may be appointed, it shall be incumbent upon the tax collector to perform said office instead of the sheriff; and such tax collector shall collect all the taxes, have all the emoluments, and be subject to all the penalties as provided in case of sheriffs in this act; and it shall be the duty of all persons having tax moneys in hand to account for and settle with said tax collector.

SEC. 94. If any sheriff shall die during the time appointed for collecting taxes, his sureties may collect them, and for that purpose shall have all power and means for collecting the same from the collectors and taxpayers as the sheriff would have had, and shall be subject to all the remedies for collecting and settling of the taxes, on their bond or otherwise, as might have been had against the sheriff if he had lived.

SEC. 95. The sheriff (and in case of his death the sureties) shall have one year, and no longer, from the day prescribed for his settlement and payment of the State taxes to finish the collection of all taxes, but the extension of time for collection shall not extend the time for his settlement of the taxes.

SEC. 96. The Secretary of State shall have printed five thousand copies of this act and the Revenue Act of this session, and distribute the said act among the officers whose duty it is to execute or carry into effect any portion thereof.

SEC. 97. The Secretary of State shall in like manner have printed ten copies of said act for each member of the General Assembly and forward the same to him.

SEC. 98. *Sales of real estate may be made on the first Monday in any month.*

The sale of real estate for taxes shall, unless otherwise expressly provided by law, be made at the courthouse door of the county, between the hours of ten o'clock in the forenoon and four o'clock in the afternoon of the first Monday in May of each year, or upon the first Monday of any subsequent month, after giving the required notice of sale, but, if necessary, the sale may be continued from day to day until all the property advertised shall be disposed of. If, for any reason, the sale is not made on the day prescribed, another day may be set by the county commissioners at a regular meeting, and the sale shall be had on such day after advertisement and notice as required by part two of article fourteen, chapter one hundred and thirty-one of the Consolidated Statutes.

SEC. 99. *Actual sale of real estate conclusive evidence.*

That where actual sales of real estate are made for taxes under the general laws of the State the taxpayer whose real estate has been sold for taxes shall be precluded thereafter from attacking such sale on the ground that the tax could have been procured from personal property.

Actual sale of real estate.

QUADRENNIAL ASSESSMENT

Quadrennial assessment.

SEC. 100. That on the first Monday in April, nineteen hundred and twenty-three, and quadrennially thereafter, the board of commissioners of each county shall meet and appoint a resident freeholder as county supervisor; in those counties which have an auditor, tax clerk, or other similar official, such auditor, tax clerk or other similar official may be the supervisor. In those counties where by special act the chairman of the board of county commissioners is created an all-time chairman, such all-time chairman may be named as county supervisor. The county supervisor shall have general supervision of the assessment of all real property for taxation in his respective county. He shall appoint an assistant for each township. In townships in which there are located cities and towns and in townships having an unusually large proportion of the property in the county, or for any other reason, more than one assistant supervisor may be appointed.

Appointment of county supervisor.

County officers to act.

All-time chairman of board of commissioners.

Supervision of assessment of real property.

Assistants.

Townships entitled to more than one assistant.

SEC. 101. The county supervisor and assistants shall meet in the courthouse within ten days after their appointment and qualification, upon call of the county supervisor, for general consideration of methods of securing a complete list of all real and personal property and of valuing the same in an equal manner in the several townships. They shall begin the work of listing and assessing the real and personal property not later than the first day of May in each year, and shall complete the same as early as practicable, and not later than the first day of July.

Meeting supervisor and assistants for consideration of methods.

Beginning of listing and assessing.

Completion of work.

SEC. 102. Such assistant supervisor appointed under the authority of this act shall personally visit and inspect all of the real and personal property which he is to assess; shall make diligent inquiry as to its value; shall value the same at its true value in money as defined in this act, and make a detailed statement of each and every piece and kind of real property, together with as near as possible the true value in money, and return the same to the county supervisor.

Personal visits of real and personal property.

Diligent enquiry.

True value.

Detailed report.

SEC. 103. Before entering upon the discharge of their respective duties, the county supervisor and the assistant supervisors shall take and subscribe an oath substantially as follows:

Valuation return.

Oath of supervisor and assistants.

Form of oath.

"I, _____, supervisor (or assistant supervisor) for _____ county and _____ township therein, do solemnly swear (or affirm) that I will discharge the duties devolving upon me as county supervisor (or assistant supervisor) according to the laws in force governing such office, so help me, God."

Upon making his complete returns of assessment as herein provided for, the assistant supervisor shall annex thereto the following affidavit:

Affidavit to
returns

"I, _____, the assistant supervisor for _____ township of _____ county, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be assessed in said township, and that I have assessed each tract or parcel of land at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned."

Valuation.

Valuation real
and personal
property.

Consideration in
fixing value.

Other
considerations.

SEC. 104. All real and personal property shall be valued by the assistant supervisors under the supervision of the county supervisor as herein provided. In determining the value of real property the assistant supervisor and county supervisor shall consider as to each piece or parcel its advantage as to location, quality of soil, quantity of standing timber, water privileges, water-power, mines, minerals, quarries and other valuable deposits known to be available therein, and their value, its fertility and adaptability to agricultural or commercial uses; shall take into consideration the past income derived therefrom and its probable future income, and shall also take into consideration its present assessed value. The above enumeration shall not preclude taking into consideration other facts which may affect the value. In order to arrive at the true value in money of each and every parcel of land the county supervisor and assistant supervisors may examine the owner and other persons under oath.

Examination
under oath.

Review by county
supervisors and
assistants.

Joint review
of valuations.

Ascertainment of
methods.

Corrections.

Equalization.

SEC. 105. As soon as practicable after each of the assistant supervisors have completed his work and assessment and made return, as by this act required, the county supervisor shall convene all of the assistant supervisors and they shall then jointly review the valuation and assessments, to the end that it may be ascertained whether the various assistant supervisors have adopted the same means and methods of valuing land in the various townships, correcting any errors which may have been committed and equalizing the valuations in the different townships.

Lists prepared.

SEC. 106. The county supervisor shall, from the report of the various assistant supervisors, prepare a complete roll or list

for each of the several townships in each of the several counties, showing the names, which shall be entered alphabetically as nearly as possible, of the various owners of land (owned by the various owners) and the valuation placed thereupon, which said roll shall be filed as a permanent roll for the quadrennial period, either with the board of county commissioners or with the auditor, tax clerk or other similar officer.

Tax roll.

SEC. 107. The county auditor, tax clerk, or other similar officer of the board of commissioners in counties in which there are no such officers, shall add to said roll from time to time such real property as may have been omitted therefrom.

Addition of roll.

SEC. 108. The board of county commissioners shall constitute the Board of Equalization and Review. As soon as possible after the making up of the roll as herein provided for, said board of commissioners shall meet, first giving ten days notice by publication for the purpose of equalizing the valuation so that each tract or parcel of land shall be entered on the tax list at its true value in money. To this end, they shall adopt the means and methods heretofore pointed out in this act in section fifty hereof. In counties in which there is an auditor, tax clerk or other similar official, such official shall be the clerk of the equalization board. In counties having no such official, the clerk of the board of commissioners shall be the clerk of the equalization board.

Board of Equalization and Review.

Notice of meeting for equalization.

Means and methods prescribed.

Clerk of equalization board.

SEC. 109. *Specific complaints.*

Specific complaints.

The board of county commissioners of the several counties shall have and exercise authority to hear and determine specific complaints of overvaluation or undervaluation of any particular tract of real property, and after the general equalization order provided for in the preceding section has been made, any person who owns property subject to taxation, and who finds that said property stands assessed for taxation, after such equalization order has been made, at an amount in excess of the actual value of such property on the first day of May, of the current year, may have the right to have the same reassessed and reappraised by the said board by filing with the clerk of the board of county commissioners, some time during the months of May and June of the current year, an application in form and substance as follows:

Board commissioners to hear specific complaints of overvaluation and undervaluation and equalize the same.

Value as of May 1.

Complaint to be filed during May and June.

"To the Board of County Commissioners, _____
County.

"I hereby make application for the reassessment of the real property hereinafter described, for the reason that the said property is now assessed in excess of its actual value on the first day of May, of the current year, and do hereby certify that in

Form.

my best judgment the actual value of said property on that date was as it is stated herein to be:

"Location
 "Condition
 "Acreage
 "Assessed value
 "Actual value May 1, 1921 (3)
"

(Signature of Complainant)

May file complaint for undervaluation or board may of its own motion fix value.

Any citizen of the county may file complaint of the undervaluation of any real property in the county, or the board may of its own motion revise the valuation of any property that it finds to be valued at more or less than the actual value of such property on the first day of May of the current year.

Appointment auditor to investigate complaints.

The county board of commissioners may appoint the county auditor, all-time county chairman, or any resident freeholder of the county, who has general knowledge of the value of the real property of the county, to investigate any and all complaints filed under the provisions of this section, and make report and recommendations to the said board as to the true value in money of such properties. The county board of commissioners shall thereupon approve or revise such recommendations, and shall, not later than the fifteenth day of July of the current year, make report to the State Board of Assessment of the increases and reductions in the valuation of specific properties made under authority of this section.

Commissioners to approve findings.

Date to be approved.

Report to state board of assessment.

Any change to be noted on permanent roll.

SEC. 110. Any change which may be made in the valuation of any tract or lot of land shall be noted upon the permanent roll.

Court laws repealed.

SEC. 111. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed: *Provided*, that such repeal shall not in any manner affect any rights heretofore acquired, or the collection of any taxes heretofore levied or assessed, or the validity of any sale heretofore made, or any rights heretofore acquired in the law of this State, but all taxes due and penalties incurred from the nonpayment of taxes shall be collected and enforced under the machinery as it existed at the time said tax became due or said penalties were incurred.

Does not effect vested rights.

Taxes and penalties as provided by law.

SEC. 112. If any section of this act shall be declared unconstitutional for any reason, by any court of competent jurisdiction, the remainder of the act shall not be affected thereby.

Unconstitutional.

SEC. 113. That this act shall be in force and effect from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 103

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE
SEVERAL COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the following named persons be and they are hereby appointed justices of the peace for their respective townships and counties in North Carolina for a term of six years, except when a different time is named herein, said terms to begin on the first day of April, one thousand nine hundred and twenty-five, or when their present terms expire:

Appointments.
Tenure of office.

Beginning of
term.

ALAMANCE COUNTY

Alamance County

I. D. Caison, W. A. Sellars, W. A. McCumber, J. H. Milligan.
Burlington Township—R. J. Thompson.
Coble Township—J. Fred Homewood.
Faucette Township—C. E. Hall, Alpheus Huffman.
Graham Township—Louis H. Holt.
Haw River Township—J. H. Blackman.
Melville Township—Charles S. Parnell.
Morton Township—J. S. Gilliam, R. V. Moore.
Newlin Township—J. G. Clark, R. R. Richardson, J. H. Woody.
Patterson Township—John Holt, David H. Lashley.
Pleasant Grove Township—Ed L. Dailey, Mack Pettigrew.

ALEXANDER COUNTY

Alexander
County.

Gwaltneys Township—J. O. Looper.

ALLEGHANY COUNTY

Alleghany
County.

Cherry Lane Township—A. J. Bryan, J. C. Roberts, J. F. Royal.
Cranberry Township—W. F. Doughton, Winfrey Hoppers, E. A. Long, C. L. Upchurch.
Gap Civil Township—B. F. Wagoner, J. L. Duncan, C. W. Edwards, G. Glenn Nichols.
Whitehead Township—Joseph Wagoner, Oscar Caudill.

ANSON COUNTY

Anson County.

Ansonville Township—M. T. Ballard, Jr., M. T. Ballard.
Burnsville Township—G. R. Parker, C. H. Parker.
Gulledge Township—E. C. Jones, B. C. Jones, J. T. Webb, J. P. Ratcliff.

Lanesboro Township—J. F. Ross, Young Allen.
Lilesville Township—J. G. Williams, M. C. Maness, W. R. Hough, T. R. Liles.

Morven Township—T. E. Diggs, H. E. Braswell, J. E. Hart.

Ashe County.

ASHE COUNTY

Chestnut Hill Township—J. F. Oliver.
Clifton Township—B. Hartsoe.
Grassy Creek Township—J. A. Pierce, A. J. Blevins.
Helton Township—Ervin Young.
Herricane Township—John Byrd, T. C. Blevins, Arthur Rose.
Jefferson Township—S. T. Sanderfur.
Laurcl Township—S. C. Kilby, J. E. Oliver.
North Fork Township—L. J. Sturgill.
Obids Township—L. V. Miller, R. O. Boggs.
Old Field Township—J. W. Duncan, H. D. Edwards.
Peak Creek Township—M. V. Hoppers, Floyd C. Miller, J. D. Bare.
Piney Creek Township—Calvin Parsons.
Pine Swamp Township—J. R. Johnson, Jethro Goodman, John A. Moretz, W. H. Owens, J. F. Hartsog.
West Jefferson Township—A. G. Caudill, T. T. McNeill, J. W. Bowles.

Beaufort County.

BEAUFORT COUNTY

R. L. Barr, L. L. Tankard, S. W. Andrews, D. A. Gaylord.
Chowinity Township—Warren Tuten.
Richland Township—R. F. Burnett.
Pantego Township—S. W. Andrews.

Bertie County.

BERTIE COUNTY

Colerain Township—N. J. Phelps, W. H. Beasley, Lee O. Perry, Bennie Brown, A. J. Early, W. H. Tayloe, John R. Lawrence.
Merry Hill Township—T. A. Smithwick, John T. Keeter, W. R. Smith, A. B. Phelps, T. E. White.
Mitchell Township—E. R. Hollomon, John P. Slade.
Roxobel Township—C. A. Johnson, C. L. L. Cobb, W. S. Norfleet, J. C. Knight, Malcom Brown, A. C. Harrell, R. W. Jelcott.
Snakebite Township—H. W. Boyman.
Gideon Woods Township—Lloyd Early, James Stallings.
White Township—Joe Lee, W. R. Lawrence, Clyde Lory, Wayland Miller, Claud Evans, E. E. Daniels.
Windsor Township—S. W. Keeny, P. W. Phelps, W. H. Salinger, Albert F. Costilow, A. C. Mitchell, G. W. Mizell, W. D. White, W. T. Heckstall, H. L. Bozemon, P. T. Puery, D. W. Sessoms, J. T. Perry.

Woodrill Township—R. V. Peele, W. C. Thompson, Tommy E. Early.

BLADEN COUNTY

Bladen County.

Bladenboro Township—Dillon Butler, William White.

BUNCOMBE COUNTY

Buncombe County.

Asherville Township—W. W. Haynes, M. A. Creasman, J. B. Erwin, J. E. McDowell, A. J. Creasman, B. L. Lyda, C. W. Malone, W. R. Sheppard.

French Broad Township—J. M. Goodson, J. N. Vance.

Leicester Township—J. E. Martin, J. L. Williamson.

Limestone Township—W. S. Nettles, J. P. McLean, Albert Nesbitt.

Reems Creek Township—J. A. Clinton, J. S. Rhea, John Roberts.

Black Mountain Township—James H. Hampton. (All six years.)

BURKE COUNTY

Burke County.

Morganton Township—J. L. McGalliard, W. F. Hallyburton.

Silver Creek Township—J. Arthur Wainwright.

CABARRUS COUNTY

Cabarrus County.

CALDWELL COUNTY

Caldwell County.

Lower Creek Township—C. A. Tuttle, M. G. Shearer.

Patterson Township—J. N. Harrison.

Lenoir Township—J. M. Gibson, J. R. Todd, A. K. Joy.

John's River Township—J. G. Green.

CAMDEN COUNTY

Camden County.

Shiloh Township—M. G. Jones (four years).

South Mills Township—J. W. Sawyer (four years).

CARTERET COUNTY

Carteret County.

Hunting Quarters Township—Oscar Mason, Joseph M. Robinson.

Merrimon Township—Henry Banks (four years).

Morehead Township—F. P. Bell, A. J. Slaughter.

Newport Township—J. W. Boone, S. H. Styrow.

Caswell County.

CASWELL COUNTY

Anderson Township—O. E. Miles.

Dan River Township—Giles Mebane, J. M. Walters.

Hightowers Township—L. L. Nelson.
Leasburg Township—N. N. Hester, J. A. Denny.
Locust Hill Township—J. O. Gunn, J. W. Paschall, W. H. Williamson, J. A. Cobb.
Milton Township—Arch Thomas, J. A. Davis, N. J. Taylor.
Pelham Township—R. W. Duncan.
Stony Creek Township—J. B. Turner.
Yanceyville Township—E. A. Allison, J. O. Gwynn, P. F. Sutton, R. L. Watlington.

Catawba County.

CATAWBA COUNTY

Chatham County.

CHATHAM COUNTY

Albright Township—S. P. Teague, W. J. Thompson, R. L. Buckner.
Bear Creek Township—B. A. Phillips, W. S. Gardner.
Hadley Township—T. H. Perry, Henry F. Durham, W. T. Mann.
New Hope Township—W. J. Wilson.
Williams Township—A. E. Cole, J. D. Darnell, J. A. Shadrack, W. C. Markham.

Cherokee County.

CHEROKEE COUNTY

Beaver Dam Township—G. J. Crow, Walter R. Martin, J. U. Brown.
Hothouse Township—T. T. Johnson, John Newman.
Murphy Township—C. C. Hass, J. M. Leatherwood, P. E. Nelson, George Hembree, George Hendrix, T. N. Bates, Oscar Mason, J. B. Martin.
Notla Township—Robert H. King, Thomas King, James W. Kilpatrick, Ed Barber.
Shoal Creek Township—Oscar Taylor, G. W. Jones, F. W. Hill, W. F. Hill.
Valley Town Township—Will L. Matheson, James H. Bryson, D. S. Russell, Samuel Farker, E. B. King, William Whitaker.

Chowan County.

CHOWAN COUNTY

Third Township—L. L. Ward.

Cleveland County.

CLEVELAND COUNTY

No. 1 Township—J. A. McCraw, J. D. Ellis, S. J. McCluney.
No. 2 Township—J. M. Irvin, E. W. Lipscomb, R. B. Green.
No. 4 Township—J. L. Herndon, O. G. Falls, Wiley H. McGinnis, D. H. Houser.
No. 8 Township—Z. Kistler, A. J. Elliott.

No. 9 Township—A. J. R. Hoyle, Sylvanus Gardner.

No. 10 Township—M. N. Gantt, S. T. Carpenter, D. D. Cook.

COLUMBUS COUNTY

Columbus
County.

Tabor, N. C.—S. H. Boswell.

Hallsboro, N. C.—R. I. Batton.

Chadbourn, N. C.—P. H. Britt.

Fair Bluff, N. C.—J. N. Bullard.

Guide, N. C.—C. L. Cox.

Whiteville, N. C.—H. D. Cook.

Hallsboro, N. C.—David N. Council.

Fair Bluff, N. C.—Henry Coleman.

Wananish, N. C.—K. Clyde Council.

Bolton, N. C.—A. T. Clark.

Tabor, N. C.—J. M. Dorman.

Freeman, N. C.—S. E. Flynn.

Bolton, N. C.—I. S. Faulk.

Nakina, N. C.—J. A. Formy Duval.

Chadbourn, N. C.—R. K. Gasque.

Cerro Gordo, N. C.—I. L. Green.

Whiteville, N. C.—H. S. High.

Clarendon, N. C.—C. H. Harrelson.

Vineland, N. C.—K. D. Hardee.

Clarendon, N. C.—W. M. Hinson.

Cerro Gordo, N. C.—J. B. High.

Clarendon, N. C.—J. W. Jordon.

Nakina, N. C.—W. B. Long.

Whiteville, N. C.—H. C. Moffitt.

Clarendon, N. C.—D. D. Mercer.

Tabor, N. C.—M. Wright.

Tabor, N. C.—P. C. Wright.

Bug Hill, N. C.—Donald Harrelson.

For a term of two years at the expiration of their present terms.

CRAVEN COUNTY

Craven County.

No. 1 Township—John W. Huff.

No. 5 Township—J. S. Robinson.

No. 8 Township—W. E. Patterson, J. D. McCoy, G. T. Winfield.

No. 7 Township—H. S. Styron.

CUMBERLAND COUNTY

Cumberland
County.

Cedar Creek Township—R. S. Autry.

Cross Creek Township—T. H. Pegram, Charles Glover, Mrs. Charles Pearce, Frank Glover.

Flea Hill Township—L. R. Parker, R. P. Bolton.

Gray's Creek Township—R. L. Butler.

Pearce's Mill Township—H. McN. Ray.

Currituck
County.

CURRITUCK COUNTY

Crawford Township—A. D. Sawyer, Jas. H. Taylor.

Fruitville Township—Floyd Williams, F. Bonney.

Poplar Branch Township—T. S. Harrel, Graham Woodhouse.

Davidson County.

DAVIDSON COUNTY

Thomasville, N. C.—J. R. Stone.

Alleghany Township—Sam K. Stokes, O. H. Brewer, Junius Burkhead.

Conrad Hill Township—M. L. May, R. L. Kepley, Jr.

Cotton Grove Township—J. D. Lookabill.

Healing Springs Township—D. F. Floyd.

Lexington Township—R. A. Burkhart.

Tyro Township—W. J. Giles.

Davie County.

DAVIE COUNTY

Calahalan Township—A. J. Anderson.

Dare County.

DARE COUNTY

Hatteras Township—Geo. Farrow.

Nagshead Township—A. B. Twiford, W. S. Terrel.

Duplin County.

DUPLIN COUNTY

Durham County.

DURHAM COUNTY

Durham Township—D. C. Christian, J. R. Goss, D. M. Connor, W. J. Holloway, Mrs. T. D. Jones, Mrs. Eugene Massey, Mrs. S. Gray Barber, Mrs. E. J. Parrish, R. S. Ellis, Theo. Belvin, Saunders Pickett, Mrs. Mary O. Cowper, Mrs. Mamie Dowd Walker, Tyler Atkins, Dalion Harris, Caleb E. Garard.

Edgecombe
County.

EDGECOMBE COUNTY

No. 3 Township—J. L. Cherry.

No. 2 Township—L. P. Spencer, J. G. Cobb.

Forsyth County.

FORSYTH COUNTY

Winston-Salem, N. C.—J. R. Hastings, E. A. Griffith, A. J. Hauser.

Abbotts Creek Township—B. T. Hedgecock.

Belcws Crceck Township—Thos. A. Martin.

Bethania Township—J. A. Simmons, Vernon W. Flint.

Broad Bay Township—W. R. Rominger.

Old Richmond Township—W. T. Sprinkle.

Old Town Township—J. L. Marshall.

Salem Chapel Township—J. A. Marshall, C. F. Merritt, Jas. H. Morris.

Viena Township—R. C. Conrad, E. A. Conrad, W. H. Hicks, W. T. Marsh.

FRANKLIN COUNTY

Franklin County.

Cedar Rock Township—T. W. Stokes, G. S. Earp, E. D. Parrish, J. Pete Davis, J. O. Sledge.

Cypress Township—J. M. Sykes, Alton Wilder, J. A. Boone.

Dunns Township—W. H. Williams, B. F. Pierce, J. M. Stallings, J. Fred Perry.

Franklinton Township—S. C. Ford, A. S. Joyner, W. T. J. Eaton.

Gold Mine Township—L. Percy Gupton, A. A. Shearin, G. M. Raynor.

Harris Township—J. B. King, M. L. Fowler, Jr., J. L. Byron.

Hayesville Township—A. A. Medlin, R. L. Stokes, L. O. Frazier.

Louisburg Township—A. W. Alston, J. L. Palmer, W. B. Morton.

Sandy Creek Township—M. C. Gupton, J. J. Cooper, W. H. Bledsoe, J. K. Brewer.

Youngsville Township—J. R. Pearce, C. C. Winston, J. R. Tharrington, G. N. Stell.

GASTON COUNTY

Gaston County.

Southpoint Township—G. P. Caldwell, Jr.

Crowders Mountain Township—C. W. Fuller, I. A. White, E. J. Rhyne.

Cherryville Township—E. L. McGinnis, R. R. Mauney, C. J. Dellinger, S. S. Wacaster.

Dallas Township—H. Aubrey Costner, G. C. Frye.

GATES COUNTY

Gates County.

Gatesville Township—Hugh H. Trotman, S. J. Hayes, J. A. Eason, S. P. Cross.

Hall Township—J. H. Lilley, R. C. Cowper, C. E. Sawyer.

Hasletts Township—W. J. Boone, A. C. Matthews.

Holly Grove Township—W. C. Beamon, Martin Kellogg, J. E. L. Morgan, G. C. Hobbs.

Hunters Hill Township—R. W. Simpson, B. H. Ward, Llewellyn Spivey, J. W. Overman, W. B. Riddick.

Mintonsville Township—T. J. Carter, L. S. Hollowell.

Reynoldson Township—E. S. A. Ellenor, John J. Gatling, E. L. Smith, John T. Eure.

Granville County.

GRANVILLE COUNTY

Brassfield Township—G. L. Allen, E. P. Davie, O. C. Jenkins.

Dutchville Township—E. B. Cozart, R. G. Stem.

Fishing Creek Township—C. R. Gordon.

Oak Hill Township—John S. Watkins.

Orford Township—D. N. Hunt, L. Thomas.

Salem Township—E. A. Hunt.

Sassafras Fork Township—D. A. Burwell, R. A. Norwood.

Tally Ho Township—W. S. Gooch, W. B. Horner.

Walnut Grove Township—E. B. Gooch, W. M. Thorpe, B. F. Hester, L. B. McFarland.

Greene County.

GREENE COUNTY

Hookerton Township—E. D. Dixon.

Guilford County.

GUILFORD COUNTY

Friendship Township—P. L. Stanley.

Gilmer Township—J. M. Brewer, E. J. McKenzie.

High Point Township—W. G. Brown, J. S. Burton.

Morehead Township—O. W. Duke, C. D. Wilkins, E. F. Paschall.

Sumner Township—J. H. Johnson.

Halifax County.

HALIFAX COUNTY

Brinkleyville Township—W. J. Mohorn, E. G. Lee, H. M. Sledge.

Enfield Township—George R. Bennett.

Palmyra Township—Wade L. Mizell, F. T. House, R. H. White, A. L. Burnette.

Halifax Township—Quentin Gregory.

Harnett County.

HARNETT COUNTY

Andersons Creek Township—J. S. Johnson.

Averasboro Township—E. Lee, C. H. Thornton, F. S. Cullom.

Barbecue Township—J. V. Harrington, A. A. Cameron, Jr.

Black River Township—W. H. Gregory, C. S. Adams, J. L. Johnson, N. I. Reardon.

Buckhorn Township—L. S. Mann, J. R. Brown, C. E. Abernathy, A. V. Dewar

Duke Township—J. D. Harrington, H. M. Johnson, C. B. Godfrey.

Grove Township—A. F. Grimes, W. E. Nichols, J. R. Mitchell, L. J. Turlington, D. K. Grimes.

Hector's Creek Township—W. C. Marshburn, E. W. Bradley, H. S. Holloway, Paul Bradley.

Johnsonville Township—D. P. McDonald, C. C. Cameron, Z. V. Cameron, W. A. Stewart.

Lillington Township—J. N. Fuquay, M. D. Lanier, Edwin Harrington, M. C. Upchurch, S. B. Caviness.

Neill's Creek Township—A. L. Johnson, Sr., Cleveland Johnson, J. W. Gregory, J. C. Burt, A. M. Long, N. I. Reardon.

Stewart's Creek Township—I. W. Smith, D. A. Dollar, H. E. Truelove.

Upper Little River Township—D. P. Ray, J. B. F. Stewart, A. R. Suggs, E. W. McLeod, M. J. McNeill, B. B. Holder, G. W. O'Quinn.

HAYWOOD COUNTY

Haywood
County.

Beaverdam Township—J. N. Mease, C. H. Willis, S. W. Smathers.

Cataloochee Township—Jarvis L. Palmer, M. H. Caldwell.

Cecil Township—C. W. Moody, D. C. Bingham.

Clyde Township—W. G. Byers, D. M. Cagle, Jr., Dr. S. B. Medford.

Crabtree Township—C. L. Hill, Chas. Noland, L. V. Rogers.

East Fork Township—T. R. Pless, John Michael, Jr.

Pines Creek Township—Thomas Rogers, D. Reeves Noland.

Iron Duff Township—Grady Davis, T. N. Crawford.

Ivy Hill Township—R. Murray Ferguson, J. A. Campbell.

Jonathan Creek Township—Marshall Messer, Medford Leatherwood.

Pigeon Township—J. M. Welch, W. W. Wilson, Forest Justice.

Waynesville Township—R. Q. McCracken, J. P. Scates, W. H. Leatherwood, N. A. Harrison.

White Oak Township—Mrs. Dovie Teague.

HENDERSON COUNTY

Henderson
County.

Hendersonville Township—J. F. Brooks, L. P. Carter.

Edneyville Township—M. Presley.

Mills River Township—A. Tabor Kinsey, W. F. Cathey, T. E. Osborne, H. C. Jones.

HERTFORD COUNTY

Hertford County.

Ahoskie Township—J. M. Eley, M. D. Gatling.

Maney's Neck Township—E. W. Evans.

St. John's Township—J. C. Vinson, H. C. Terry.

Winton Township—W. T. Daniel.

Hoke County.

HOKE COUNTY

Allendale Township—W. J. McLaughlin.
Antioch Township—David Hodgin.
Blue Springs Township—D. C. McMillan.
Little River Township—A. B. McLaughlin.
McLaughlin Township—J. W. Townsend.
Quechifle Township—Graham McCleod, Neill F. Sinclair.
Racford Township—M. A. Patterson.
Stonewall Township—S. P. Trawick, A. A. Conoly.

Hyde County.

HYDE COUNTY

Currituck Township—Geo. Ratcliff, Will Nobles, Jeff Credle, Johnnie Ruffins.
Fairfield Township—Allen Midget, Zeb Watson, Dan Cutrell.
Lake Landing Township—J. C. Respass, E. B. Bell, J. D. Silverthorn.
Ocracoke Township—J. N. Bell, Ike O'Neal.
Swan Quarter Township—W. J. Harris, John Lee.

Iredell County.

IREDELL COUNTY

Chambersburg Township—Chal McNeely, J. A. Reavis.
Coddle Creek Township—H. A. Holstead.
Davidson Township—A. S. McKay, J. Carl Thompson.
Eagle Mills Township—J. E. Critz, M. W. Smith, T. G. Wallace.
New Hope Township—W. I. Jolly, R. L. Shoemaker, J. P. Williams, W. W. Woodward.
Shiloh Township—R. Lee Bradford.
Union Grove Township—R. F. Rash, W. P. Sharpe, Jr., J. C. Sharpe, J. G. York, C. C. Holmes.

Jackson County.

JACKSON COUNTY

Barker's Creek Township—B. D. Jones, J. C. Gibson.
Canada Township—A. E. Galloway.
Caney Fork Township—J. C. Brown, G. T. Nicholson.
Dillsboro Township—W. A. Sutton, M. Y. Jarrett.
Green's Creek Township—C. A. Allison, G. L. Green.
Hamburg Township—O. L. Lanning.
Mountain Township—J. B. Bumgarner, M. L. Coggins, Garfield Coggins.
Qualla Township—R. L. Hyatt, Jerry Howell.
River Township—P. N. Price.
Scott's Creek Township—A. C. Bryson.
Savannah Township—Coot Turpin.

Sylva Township—R. U. Sutton.

Webster Township—S. T. Bryson.

JOHNSTON COUNTY

Johnston County.

Banner Township—J. M. Lawhon, J. E. McLamb, J. E. Morgan.

Bculah Township—A. G. Hooks, N. R. Pike, E. B. Draughon.

Micro Township—J. M. Richardson, Henry Fitzgerald.

O'Neals Township—William Henry Godwin, John William Godwin.

Pleasant Grove Township—D. A. Holland, Paul Stephenson.

Scima Township—R. W. Ethridge.

Smithfield Township—C. S. Broadhurst, Miss Mabel Wellons.

Wildcr's Township—Bruce Barnes.

JONES COUNTY

Jones County.

Bears Creek Township—C. H. Pollock, Zeb Jones.

Chinquipin Township—W. J. Hargett, E. M. Gilbert, J. F. Koonce.

Cypress Creek Township—Ben Askew, Luther Philyaw, J. E. Turner.

Tackahoe Township—W. G. Hargett, N. D. Westbrook.

Trenton Township—J. D. Pollock, F. R. Collins, R. Whitfield Mallard, J. J. Simmons.

White Oak Township—C. A. Collins, J. C. Foscue.

LEE COUNTY

Lee County.

LENOIR COUNTY

Lenoir County.

Trent Township—De Leon Whitfield.

Kinston Township—K. F. Foscue.

LINCOLN COUNTY

Lincoln County.

Catawba Springs Township—Oscar Long, R. M. Mundy, John D. Graham, A. A. Keever, R. O. Mundy, C. E. McIntosh, W. H. Lowe.

Howards Creek Township—W. O. Houser, J. T. Roberts, R. A. Coon, L. A. Yoder, Webb Eaker.

Ironton Township—J. E. Cronland, R. S. Keener, J. P. Mundy, S. L. Bollinger.

Lincolnton Township—L. A. Shrum, John K. Cline, G. W. Heafner, J. M. Davis, J. L. Putnam.

North Brook Township—W. A. Hull, F. J. Leatherman, Charlie Houser, B. H. Saine, Charles W. Beam, J. C. Beam.

Macon County.

MACON COUNTY

Cartoogechaye Township—George W. Moffitt.

Cowce Township—J. A. Morrison.

Franklin Township—George Carpenter.

Nantahala Township—Noah Evans.

Martin County.

MARTIN COUNTY

Bear Grass Township—A. B. Rogerson, J. E. Roberson, Jr., A. B. Ayers.

Cross Roads Township—C. B. Riddick, Henry D. Peele, A. L. Roebuck.

Goose Nest Township—H. C. Harrington, T. H. Johnson, J. W. Hines.

Griffin's Township—James L. Coletrain, N. T. Tice, S. C. Griffin.

Hamilton Township—J. A. Davenport, W. S. Rhodes, Asa Johnson.

Jamcsville Township—J. H. Davenport, A. Corey, J. E. Moore.

Poplar Point Township—C. D. Duvall, W. S. White.

Robersonville Township—J. H. Everett, A. L. Bellflower, J. L. Croom.

Williams Township—B. L. Gardner, Joshua Coltrain, L. J. Hardison.

Williamston Township—Asa T. Crawford, J. L. Hassell, W. H. Edwards.

McDowell
County.

MCDOWELL COUNTY

Marion, N. C.—W. K. M. Gilkey.

Marion, N. C.—W. B. Ratcliff.

Mecklenburg
County.

MECKLENBURG COUNTY

Charlotte Township—J. W. Cobb, S. S. Stokes, H. F. Severs, Charles Gibson, Alex. Phifer, O. F. Asbury, S. A. Mangum, Charles Cathy, J. V. Stone, H. H. Boyd, Thos. Griffith, J. E. Thomas, A. B. Cook, J. Y. Orders, F. M. Hoover, J. H. Griffith, J. H. Van Ness, L. M. McAllister, J. T. Wilkie, J. W. McClung, J. M. McLaughlin.

Crab Orchard Township—D. C. Berryhill, J. C. Alexander, C. L. Abernathy, J. A. Newell, J. M. Wallace.

Deweese Township—Chas. H. Hamilton, J. R. A. Washam, S. T. Caldwell, J. B. Reading.

Huntersville Township—J. E. Shell, J. F. Ewart.

Lemley Township—J. Frank Blythe, J. V. Knox, John T. Bumgarner.

Long Creek Township—J. G. McElroy, E. L. Reames, W. G. Alexander.

- Mallard Creek Township*—R. W. Alexander, John P. Hunter.
Morning Star Township—S. C. Newell, C. R. McLaughlin, J. E. Sustar.
Paw Creek Township—R. F. Dunn.
Providence Township—L. S. Knox, S. F. Grier.
Sharon Township—W. R. Lee, J. C. Reid, J. Walker Kirkpatrick.
Steel Creek Township—J. B. Watt.

MONTGOMERY COUNTY

Montgomery
County.

- Biscoe Township*—Hiram Freeman, T. A. Russell, P. L. Harper, G. T. Lassiter, R. R. Auman, R. T. Morris.
Checks Creek Township—D. J. Poole, G. R. Haywood, W. E. Ewing.
Elderado Township—M. C. Brewer, J. F. Burton.
Little River Township—J. C. McIntosh, T. W. Maness.
Mount Gilead Township—A. L. Roberts, C. B. Whitlock, J. H. Cole, Lewis Dorsett.
Ophir Township—N. S. Hamilton, N. W. Davis.
Pee Dee Township—J. I. Hitchcock, F. L. Andrews, A. R. Moore.
Rocky Springs Township—W. T. Ussery, J. I. McIntyre, T. B. Rush.
Troy Township—E. B. McNeill, C. J. Pool.
Ucharrie Township—W. H. Vickers, J. C. Saunders, W. L. Thayer.

MOORE COUNTY

Moore County.

- Bensalem Township*—Fuller Moore, E. W. Bost.
Carthage Township—A. J. Lawhon, M. McL. Kelly, N. A. McKeithen, J. G. Downing.
Deep River Township—W. J. Wadsworth, E. M. Harrington.
Greenwood Township—J. J. Irvin, L. B. McKeithen, A. B. Caviness.
McNeills Township—V. T. Cheatham, Martin Blue, W. D. Matthews, R. W. Woodard.
Mineral Springs Township—J. A. Wicker, J. T. Craig, M. L. Morris, Lonnie Blue.
Ritters Township—L. B. Ritter, N. I. Finison, B. F. Howard.
Sandhills Township—L. L. Johnson, Theo Berg, A. A. McKeithen.
Sheffield Township—E. R. Brown, J. M. Hunsucker.

NASH COUNTY

Nash County.

- Ferrells Township*—J. H. Massey.
Griffins Township—R. L. Avent.
N. Whitaker Township—E. K. Neville.

New Hanover
County.

NEW HANOVER COUNTY

Northampton
County.

NORTHAMPTON COUNTY

Jackson Township—L. H. Taylor.*Kirby Township*—J. P. Garvis, A. H. Martin, J. E. Johnson.*McCann Township*—Walter C. Smith.*Rich Square Township*—P. L. Grant.

Onslow County.

ONSWLOW COUNTY

Richlands Township—S. B. Taylor, F. D. Shaw.

Orange County.

ORANGE COUNTY

Bingham Township—R. L. Smith, Effie Thompson, W. E. Lloyd.*Cedar Grove Township*—T. L. Oliver, W. A. Boone.*Little River Township*—Luther C. Tilley.

Pamlico County.

PAMLICO COUNTY

No. 1 Township—H. W. Brinson.*No. 2 Township*—R. L. Woodard.*No. 3 Township*—I. W. Miller.*No. 4 Township*—G. E. Whitfield.*No. 5 Township*—W. C. Aldridge.*No. 5 Township*—Zeb Brinson.Pasquotank
County.

PASQUOTANK COUNTY

Newland Township—J. R. Bright.

Person County.

PERSON COUNTY

Allensville Township—J. L. Gunntty, H. E. Denny, Stephen Moore, Jefferson O'Briant.*Bushy Fork Township*—John Bradsher, David Long.*Cunningham Township*—N. H. Montgomery, G. L. Cunningham.*Flat River Township*—John Jones, Jim Moore.*Halloways Township*—A. S. Gillis, W. R. Seat.*Mt. Tirzah Township*—J. R. Jones, A. L. Moore, R. L. Day, J. W. Costman, Joe W. Noal.*Olive Hill Township*—K. C. Wagstaff, C. E. Winstead, Jr., Earl Wilkerson.*Roxboro Township*—C. G. Daniel, S. Y. Wrenn, J. W. Younger, W. D. Yarborough, Moe Goodman.*Woodsdale Township*—B. E. Mitchell, G. B. Williams, Nat Jordan.

PENDER COUNTY

Pender County.

Burgaw Township—Miss Maggie Williams, J. E. Crutchfield.*Caswell Township*—W. S. Simpson.*Grady Township*—Jesse F. Lucas.*Holly Township*—Gibson James, J. R. Marshburn.*Topsail Township*—W. S. Rochelle, J. C. Nixon.*Union Township*—J. D. Johnson.

(All for term of two years.)

PERQUIMANS COUNTY

Perquimans
County.*New Hope Township*—Arthur Bogue.

PITT COUNTY

Pitt County.

Chicod Township—Frank Stokes, J. T. Evans.

(All for four years.)

Swift Creek Township—James J. Edwards, W. H. Laughing-
house.

POLK COUNTY

Polk County.

Columbus Township—L. L. Tallant.*Greens Creek Township*—W. M. Barnett.*Tryon Township*—T. C. Mills, J. C. Fisher, R. A. Leonard.

RANDOLPH COUNTY

Randolph County.

Asheboro Township—W. D. Spoon, C. M. Hayworth.*Brower Township*—*Columbia Township*—R. W. York.*Cedar Grove Township*—W. S. Gatlin.*Coleridge Township*—T. A. Cox, C. H. Caveness.*Concord Township*—J. H. Kearns.*Franklinville Township*—Frank L. York, A. V. Ellis.*Grant Township*—A. J. Macon, S. S. Cox, H. C. Cox.*Liberty Township*—Geo. R. Williams, W. M. Brothers, Lee
Jordan.*Level Cross Township*—J. Robert Lamb, Mrs. Emma Gray.*New Market Township*—A. E. Hilliard, R. L. White, Jr., J. A.
Wall.*Randleman Township*—M. E. Brown, L. R. Hughes.*Richland Township*—A. C. Lowdermilk.*Trinity Township*—T. S. Bouldin, C. W. Wilson, I. R. Payne.*Union Township*—S. A. Cox, C. H. Lucas.*Tabernacle Township*—L. E. Hoover.*Back Creek Township*—B. F. Morgan.

Richmond
County.

RICHMOND COUNTY

Steels Township—John C. Mathewson.
Beaver Dam Township—R. B. Wilson.
Wolf Pit Township—R. L. Ussery, L. J. Rivenbark.

Robeson County.

ROBESON COUNTY

Alfordsville Township—N. J. McKimmon.
Britts Township—S. G. Williamson, Okey Stephens.
Howellsville Township—Spurgeon Jones.
Lumber Bridge Township—Grady Marley.
Sterlings Township—Will Barnes, E. Tom Lewis.
Thompsons Township—D. H. Britt, Jr.
Pembroke Township—N. H. Biddell.
Fairmont Township—A. E. Floyd, A. S. Thompson, F. L. Blue.
Lumberton Township—L. R. Stephens, Flore Carlyle, Nash
Kinlaw, R. E. Lewis.
Rembert Township—C. W. Watson.
Rowland Township—A. T. McKellar, J. H. McArn, J. M. Lytch,
R. K. McKinnon.
Shannon Township—Don Klarpp.
Orum Township—Hector Stephens.
Saddletree Township—E. B. Paul.
St. Pauls Township—Joseph L. Caudell, S. P. Culbreth.

Rockingham
County.

ROCKINGHAM COUNTY

Huntsville Township—T. C. Gentry.
Mayo Township—H. C. Martin, L. W. Matthews.
Simpsonville Township—W. T. Carter.

Rowan County.

ROWAN COUNTY

Atwell Township—J. L. Fleming.
China Grove Township—J. A. Thom.
Cleveland Township—Daniel Roseborough, C. H. Roseboro,
D. M. Roseboro.
Gold Hill Township—Z. A. Kluttz, R. L. Williams.
Morgan Township—Neely Lisk, J. C. Morgan, J. A. Miller, Eli
Wyatt.
Salisbury Township—Robert N. Clark, Marshall Henry, R. B.
Simeson, J. H. Benton, C. E. Fesperman.
Spencer Township—J. H. Benton.
Litaker Township—George H. Pless.

RUTHERFORD COUNTY

Chimney Rock Township—J. E. Searcy.

Rutherford
County.

SAMPSON COUNTY

Honeycutts' Township—A. B. Royall.

Sampson County.

SCOTLAND COUNTY

Laurel Hill Township—J. McN. Patterson, J. S. Jackson.

Spring Hill Township—A. E. Shaw, W. W. McGirt.

Stewartsville Township—S. W. Covington, T. L. Henly, Frank Carmichael, T. J. Hester.

Williamson Township—J. C. Gibson, W. T. Wright, J. A. Campbell, Willie Gibson.

Scotland County.

STANLY COUNTY

Almond Township—L. M. Moody (four years.)

Big Lick Township—Charlie Richardson (four years), W. A. Cagle (four years.)

Center Township—Ed N. Harris (two years.)

Eudy Township—D. P. McSwain (two years.)

Furr Township—Vernon Mills (two years), Thos. Rowland (four years.)

Harris Township—J. M. Mauney (four years.)

North Alamance Township—Mart Whitlock (two years.)

Ridenhour Township—R. L. Lipe (two years.)

South Albermarle Township—James Curlee (two years.)

Tyson Township—C. P. McSwain (four years.)

Stanly County.

STOKES COUNTY

Beaver Island Township—R. N. Wall, G. T. Eggleston, W. J. Adkins.

Big Creek Township—S. M. Walker, J. F. Nunn.

Danbury Township—N. A. Martin, C. F. Reid.

Meadows Township—J. B. Alley, S. L. Holland, J. W. Fowler.

Peter's Creek Township—W. P. Ray, P. A. Sheppard, W. D. Nelson.

Quaker Gap Township—P. O. Fry, W. C. Martin.

Snow Creek Township—J. Moir Hawkins, C. M. Hennis.

Souratown Township—S. C. Rierison, Thos. H. Gerry, J. A. Newsom.

Yadkin Township—W. A. Sullivan, D. E. Gordon, J. Wilson Mitchell.

Stokes County.

(All for a term of two years.)

Surry County.

SURRY COUNTY

Bryan Township—Grover Haynes, Joe Norman, J. A. J. Royal, W. G. Simmons.

Elkin Township—Joe Snow, Tom Ring, Willis Gentry.

Franklin Township—R. N. Liftwich, Charles Carson, Joe Bill Thompson.

Long Hill Township—D. B. Needham, Silas Stone.

Mt. Airy Township—R. A. Jarvis, C. C. Hale, K. T. Moore, T. B. McCargo, E. F. Walls.

Pilot Mountain Township—J. F. Kirkman, R. E. Smith.

Stewards Creek Township—Wiley J. Hodge, John D. Nail, N. E. Boyles.

West Field Township—A. F. Snody, A. M. Moss.

Eldora Township—S. J. Jones, Sidney Harboror, W. J. Evans.

Dobson Township—R. S. Folger, H. C. Lawrence, Cleve Robertson, Alex Long, J. A. Walters.

Marsh Township—Ervin Burch, R. A. Jenkins, Ed Beamer.

Siloam Township—C. C. Matthews, A. L. Stewart, Samuel Reeves.

Shoals Township—Seaton Scotte, Leonids Scotte, Chas. Key.

Rockford Township—Samuel Patterson, J. G. Key, Rome Snow.

Swain County.

SWAIN COUNTY

Charleston Township—W. M. Taylor, R. E. Osborne, C. H. Meadows, E. S. Miller.

Forneys Creek Township—V. O. Bateman, R. E. Monleith, Ellis Monleith.

Lufta Township—Wm. Bradley, J. M. Reagan.

Nantahala Township—J. H. Welch, Harvey Freeman.

Transylvania
County.

TRANSYLVANIA COUNTY

Boyd Township—T. R. Duncan, Charles Lyday, L. F. Lyday.

Brevard Township—F. E. Shuford.

Dunns' Rock Township—T. J. Wilson, A. C. Landreth, C. W. Whitmire.

Catheys Creek Township—L. B. Wilson, Elam Galloway.

Eastatoe Township—W. C. Cravely, E. M. Whitmire.

Gloucester Township—Dewitt McCall, Booth Price.

Hogback Township—T. C. McCall, H. D. Lee, W. M. Head, T. B. Reid.

Little River Township—Charles Ashworth, G. W. Bishop.

Tyrrell County.

TYRRELL COUNTY

Gum Neck Township—W. S. Sykes (four years.)

Scuppernong Township—E. F. Walker (four years.)

UNION COUNTY

Union County.

Buford Township—D. C. Montgomery, J. C. Laney.*Goose Creek Township*—J. C. Braswell, Carl Griffin, Charles Simpson, F. D. Pressley.*Jackson Township*—R. D. Sims, J. L. Walkup, F. A. Krauss, W. M. Crow.*Lanes Creek Township*—N. S. Rogers, E. E. Huggins.*Marshville Township*—Smith Medlin, T. C. Griffin, Zeb M. Little.*Monroe Township*—G. F. Sutton, I. H. Blair, P. H. Johnson, Garrison Medlin, Raeford Laney.*Sandy Ridge Township*—J. N. Price, W. L. Harker, H. L. Price.*Vance Township*—W. D. Hawfield, M. P. Stallings, J. M. Harkey.

VANCE COUNTY

Vance County.

Dabney Township—J. U. Fleming, L. W. Burroughs.*Henderson Township*—T. L. Jones, W. A. Newman, F. B. Hight, C. P. Lowry, T. R. Blacknall, H. T. Shanks.*Kittrell Township*—J. B. Allen, J. W. Floyd, H. D. Floyd.*Middleburg Township*—E. L. Fleming, W. H. Parrish, B. S. Parham.*Nutbush Township*—R. T. Walston, Henry White.*Sandy Creek Township*—W. L. Duke, E. G. Adcock, Chas. Macon.*Townsville Township*—N. B. Boyd, E. B. Taylor, J. E. Kimball.*Williamsboro Township*—J. H. Rice, C. C. O'Brien, Lee Wilson.

WAKE COUNTY

Wake County.

*J. B. Danielly, C. A. Separk, W. T. Davis, Andrew Davis, W. F. Danielly, J. D. Turner, H. A. Correll, R. O. King, W. T. Bost.**Wake Forest Township*—J. W. Mangum.*Swift Creek Township*—A. F. Taylor.*Little River Township*—D. D. Chamblee, M. J. Sexton, Grover C. Perry.

WARREN COUNTY

Warren County.

Fishing Creek Township—J. F. Hunter, J. O. Hardy.*Fork Township*—Otis F. Clark.*Hawtree Township*—Coleman Evans, H. L. Coleman.*Judkins Township*—J. B. Harris, J. T. Wemyss, J. D. Riggan, Jr.*Nut Bush Township*—R. J. Bender, S. J. Satterwhite.*River Township*—T. C. Alston, E. G. King.*Sandy Creek Township*—S. L. Bobbitt, S. E. Allen.

Six Pound Township—N. M. Thornton.
Smith Creek Township—J. L. Burchett, R. B. Newman.
Shocco Township—Limer J. William, J. W. Clements.
Warrenton Township—John W. Allen, F. B. Newell.
Nut Bush Township—L. O. Reavis.

Washington
County.

WASHINGTON COUNTY

Lees Mills Township—L. E. Hassell.
Scuppernong Township—William A. Davenport, Thos. A. Davenport.

Watauga
County.

WATAUGA COUNTY

Bald Mountain Township—G. H. McGlammery.
Cove Creek Township—Ed Pennell, John E. Combes.
Meat Camp Township—James W. Wall.
Stony Fork Township—R. L. Wagner, Henry Hardin.
Blowing Rock Township—T. F. Coon.

Wayne County.

WAYNE COUNTY

Buck Swamp Township—E. L. Peele.
Grantham Township—E. K. Sanderson, J. W. Warrick, R. Q. Brown, Grover Westbrook.
Great Swamp Township—M. M. Holland, Oscar Hooks.
Nahunta Township—R. E. Chase, L. H. Cobb, Frank B. Aycock.
Goldsboro Township—N. B. Outlaw.
Pikeville Township—William E. Hales, P. B. Scott, J. L. Crawford.
Indian Spring Township—J. R. Murvin, Gordon Parks, T. J. Jarmon.
Goldsboro Township—Clarence Peacock.
Stoney Creek Township—J. Ed. Combs, S. D. Pate.
Saulston Township—J. M. Parks.

Wilkes County.

WILKES COUNTY

Antioch Township—L. M. Jarvis.
Beaver Creek Township—Z. T. Ferguson, Sr.
Boomer Township—G. A. Eller, S. H. Swanson.
Brushy Mountain Township—D. W. Marlow.
Edwards Township—Luther Hinshaw, G. W. Wilborn, Leet Poplin.
Elk Township—John G. Eller, J. W. Shepherd.
N. Wilkesboro Township—J. L. Parsons, M. G. Steelman.
Trap Hill Township—H. Y. Warren, Thos. E. Harris.
Wilkesboro Township—C. M. Tevepough.
Mulberry Township—F. A. Absher, D. W. Herrald.

Walnut Cove Township—T. G. Johnston, A. J. Moxley.

Rock Creek Township—W. W. Myers.

WILSON COUNTY

Wilson County.

Spring Hill Township—Nathaniel Kirby.

YANCEY COUNTY

Yancey County.

Burnsville Township—J. N. Brinkley, Chas. Young, Lyda Delinger, L. E. Briggs.

Brush Creek Township—S. A. Robinson, John C. Woody, L. D. Thomas, Nelson Woody, A. G. Greene.

Cane River Township—E. J. Angel, Willard Hensley, Wilson Edwards.

Crabtree Township—W. B. Hutchins, Welzie B. Robinson, John L. Young, W. A. Hall.

Egypt Township—J. W. Wheeler, Niram Hensley, C. R. Bradford.

Green Mountain Township—D. C. Bailey, Tom Laws, C. C. Ayers, C. M. Deyton.

Jacks Creek Township—Will D. Peterson, W. J. Byrd, M. C. Elliott.

Pensacola Township—John Ogle, L. T. Coffey, Dewey J. Jamerson, Mills Blakenship.

Prices Creek Township—T. F. Sams, Wesley Edwards, Clyde Penland.

Ramseytown Township—R. E. Holloway, W. M. McIntosh, Bill Williams, Wiley Tipton.

Southtoe Township—A. R. Westall, Blight Rector, Luther Robinson.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 104

AN ACT TO APPOINT THE BOARDS OF EDUCATION IN THE RESPECTIVE COUNTIES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The hereinafter named persons are appointed members of the county board of education for the several counties in the State to fill the vacancies which will occur in the board of education of the several counties in the State, on the first Monday in April, one thousand nine hundred and

Appointment of
members.

Beginning of
term of office.

twenty-five, and the following named persons are hereby appointed to the respective boards of education of the several counties in the State, for the term set opposite their names below, to wit:

Alamance
County.

Alamance—C. P. Albright, E. J. Braxton, W. R. Sellers, J. J. Lambeth, J. E. Sellers, each for the term of two years.

Alexander
County.
Alleghany
County.

Alexander—A. C. Deal for the term of six years; A. C. Payne for the term of four years; B. F. Hines for the term of two years.

Alleghany—John Gambill for the term of six years.

Anson County.

Anson—J. A. Boggan, Jr., for the term of six years; Paul A. Kiker for the term of four years; J. L. Little for the term of two years.

Ashe County.

Ashe—F. M. Miller, J. E. Gentry, J. W. Duncan, each for the term of six years.

Avery County.

Avery—M. C. Biggerstaff for the term of two years.

Beaufort County.

Beaufort—J. B. Sparrow for the term of six years; W. W. Hooker, T. R. Tyer, each for the term of four years; H. C. Bragaw, W. J. Justus, each for the term of two years.

Bertie County.

Bertie—M. B. Gilliam, R. A. Urquhart, W. A. Tayloe, D. R. Britton, T. A. Smithwick, each for the term of two years.

Bladen County.

Bladen—N. A. Regan for the term of six years; J. Fletcher Council for the term of two years.

Brunswick
County.

Brunswick—Frank Galloway, R. T. Williams, J. L. Stone, each for the term of two years.

Buncombe
County.

Buncombe—S. G. Bernard, G. D. Carter, J. T. Roberts, R. B. William, Herbert Williams, each for the term of two years.

Burke County.

Burke—J. E. Coulter, W. E. McConnaughey, J. P. Bumgarner, A. N. Dale, L. F. Brinkley, each for the term of two years.

Cabarrus County.

Cabarrus—W. R. Odell for the term of six years, R. L. Hartsell for the term of four years; G. G. Allen for the term of two years.

Caldwell County.

Caldwell—R. M. Smith for the term of six years; J. A. Bush, Jr., for the term of four years; W. H. Livingston for a term of two years, and hereafter the Board shall consist of five members, but they shall not receive in excess of three (\$3.00) dollars the day for their services.

Camden County.

Camden—Thomas Whaley, T. B. Godfrey, J. W. Jones, each for the term of two years.

Carteret County.

Carteret—James R. Morris for the term of six years; Charles V. Webb for the term of four years; W. H. Taylor for the term of two years.

Caswell County.

Caswell—J. O. Fitzgerald, S. T. Fuqua, J. M. Williams, W. A. Maynard, M. C. Winstead, each for the term of two years.

Catawba County.

Catawba—Fred T. Foard, W. G. Bandy, each for the term of two years.

Chatham—M. M. Bridgers for the term of six years; T. B. Chatham County.
 Bray for the term of four years; G. M. Womble for the term
 of two years; N. J. Wilson for the term of four years.

Cherokee—Mrs. W. B. Fisher, J. F. Palmer, T. T. Johnson, Cherokee County,
 each for the term of two years.

Chowan—Thomas W. Elliott, B. W. Evans, W. D. Welch, each Chowan County,
 for the term of two years.

Clay—John O. Smith, J. Arthur Penland, Ed Crawford, each Clay County,
 for the term of two years.

Cleveland—A. P. Spake, J. T. S. Mauney, Carme Elam, L. H. Cleveland County.
 Patterson, W. A. Ridenhour, each for a term of two years.

Columbus—M. B. McAuley, J. L. Lewis, J. A. Powell, H. G. Columbus County.
 Avant, Dr. C. F. Shelton, each for the term of two years.

Craven—Dr. J. F. Patterson, J. E. Weatherington, L. H. Can- Craven County.
 non, each for the term of two years.

Cumberland—H. S. Averitt for the term of six years. Cumberland

Currituck—W. H. Gallop, W. W. Jarvis, Clyde Mathias, each Currituck
 for the term of two years. County.

Dare—Samuel A. Griffin, O. C. Fulcher, Calvin E. Payne, W. S. Dare County.
 Baum, E. N. Baum, each for the term of two years.

Davidson—C. W. Stokes for the term of two years. Davidson County.

Davie—I. P. Graham for the term of six years. Davie County.

Duplin—D. Stokes Williams for the term of six years; H. H. Duplin County.
 Carlton for the term of four years.

Durham—J. D. Hamlin, W. I. Cranford, H. G. Heddrick, J. B. Durham County.
 Mason, H. L. Umstead, each for the term of two years.

Edgecombe—M. G. Mann, R. A. Stencil, H. L. Brake, each for Edgecombe
 the term of two years. County.

Forsyth—J. F. Griffin, P. Frank Hanes, George Miller Hinshaw, Forsyth County.
 each for the term of two years.

Franklin—T. H. Dickens, A. F. Johnson, each for the term of Franklin County.
 six years; W. A. Mullin, J. H. Joyner, each for the term of four
 years; E. L. Green for the term of two years.

Gaston—S. M. Boyce, J. H. Rudisill, C. E. Hutchinson, each for Gaston County.
 the term of two years.

Gates—J. C. Holland, Martin Kellogg, E. A. Benton, each for Gates County.
 the term of two years.

Graham—S. P. Harwood, T. A. Morphew, D. T. Hyde, each for Graham County.
 the term of two years.

Granville—F. M. Pennix, E. N. Clement, Dr. R. G. Rogers, Granville County.
 C. H. Cheatham, H. M. Hobgood, each for the term of two years.

Greene—J. E. Allbritton, W. A. Dilda, each for the term of Greene County.
 four years; W. H. Debnam, W. D. Cobb, L. A. Mewborn, each
 for the term of two years.

Guilford—C. H. Ireland, Dred Peacock, Dr. C. S. Gilmer, D. M. Guilford County.
 Chrismon, S. E. Coltrane, each for the term of two years.

- Halifax County. *Halifax*—Fletcher H. Gregory, C. H. Leggett, and W. F. White, each for the term of two years.
- Harnett County. *Harnett*—H. S. Holloway, D. P. Ray, E. W. Smith, each for the term of two years.
- Haywood County. *Haywood*—J. T. Bailey, J. Bowden Smathers, F. W. Messer, Hugh J. Sloan, R. W. Howell, each for the term of two years.
- Henderson County. *Henderson*—Floyd E. Osborne for the term of four years; J. W. Morgan for the term of two years; J. A. Hudgens for the term of six years.
- Hertford County. *Hertford*—J. E. Vann, G. C. Picott, C. W. Parker, each for the term of two years.
- Hoke County. *Hoke*—Jesse Gibson, J. A. Hodgins, J. B. Thomas, Louis Parker, J. M. Downer, each for the term of two years.
- Hyde County. *Hyde*—Isaiah R. Credle, Brack Marshall, Zeb Watson, each for the term of two years.
- Iredell County. *Iredell*—F. B. Gaither, J. F. Brawley, W. H. Hunter, A. L. Mills, W. C. Wooten, each for the term of two years.
- Jackson County. *Jackson*—R. R. Fisher, G. T. Cooper, John Henderson, S. W. Enloe, W. T. Deitz, each for the term of two years.
- Johnston County. *Johnston*—W. G. Wilson, Geo. F. Woodward, P. B. Johnson, each for the term of two years.
- Jones County. *Jones*—A. C. Foscoe for the term of six years; R. P. Bender for the term of two years; F. J. Koonce for the term of four years.
- Lee County. *Lee*—E. R. Buchan, J. C. Watson, D. E. Shaw, each for the term of two years.
- Lenoir County. *Lenoir*—W. B. Becton, R. G. Hodges, Thad Turner, J. E. May, E. V. Webb, each for the term of two years.
- Lincoln County. *Lincoln*—Kemp B. Nixon, R. E. Proctor, M. S. Rudisill, each for the term of two years.
- Macon County. *Macon*—S. H. Lyle, N. L. Barnard, H. M. Bascom, each for the term of two years.
- Madison County. *Madison*—Thomas Frisbee for the term of four years; N. B. McDevitt for the term of four years; Yates Ammons for the term of two years; Jasper Ebbs for the term of six years; Dan T. Haynie for the term of two years. Thomas Frisbee and Dan T. Haynie will assume office from and after the date of the ratification of this act and their qualification as required by law; the term of the said Jasper Ebbs will expire on the first Monday in April, one thousand nine hundred and thirty-one, and the term of the said Dan T. Haynie will expire on the first Monday in April, one thousand nine hundred and twenty-seven.
- Martin County. *Martin*—John A. Getsinger, Javin Rogers, K. B. Crawford, W. H. Holliday, B. M. Worsley, each for the term of two years.

- McDowell*—M. P. Black for the term of six years; T. W. Stacey for the term of four years; J. S. Bradley for the term of two years. McDowell County.
- Mecklenburg*—Plummer Stewart for the term of six years. Mecklenburg County.
- Mitchell*—D. T. Fortner, W. C. Berry, W. W. Bailey, each for the term of two years. Mitchell County.
- Montgomery*—W. B. Cochran, J. J. Russell, Chas. J. McLeod, each for the term of two years. Montgomery County.
- Moore*—Henry A. Page, Sr., H. H. Lawhorn, J. R. McQueen, W. G. Carter, C. C. Jones, each for the term of two years.
- Nash*—Frank V. Avant, C. D. Jones, A. F. Manning, each for the term of two years. Nash County.
- New Hanover*—J. Lawrence Sprunt for the term of six years; Dr. C. P. Bolles for the term of two years. New Hanover County.
- Northampton*—J. W. Weaver, E. S. Bowers, A. L. Lassiter, each for the term of two years. Northampton County.
- Onslow*—D. F. Howard, J. B. Petteway, F. B. Pittman, each for the term of two years. Onslow County.
- Orange*—Sterling Browning, M. P. Efland, Chas. A. McDade, each for the term of two years. Orange County.
- Pamlico*—Jesse Y. Sawyer, Major E. Broughton, each for the term of two years. Pamlico County.
- Pasquotank*—J. M. LeRoy for a term of two years; W. G. Cox for a term of four years; and D. W. Morgan for a term of six years. Pasquotank County.
- Pender*—T. J. Henry for the term of six years; H. M. Page for the term of four years; G. F. Moore for the term of two years. Pender County.
- Perquimans*—Thomas Nixon, Robert H. Welch, James H. Miller, each for a term of two years. Perquimans County.
- Person*—W. R. Wilkerson, A. M. Burns, R. L. Harris, Dr. O. G. Davis, J. A. Fogleman, each for the term of two years. Person County.
- Pitt*—John T. Thorne, W. H. Woolard, each for the term of six years; L. C. Arthur, G. T. Gardner, each for the term of four years. Pitt County.
- Polk*—E. M. Salley for the term of four years; Grover Feagan, Miss M. I. Flentye, each for the term of two years. Polk County.
- Randolph*—L. F. Ross for the term of six years; J. A. Martin for the term of four years; John F. Hughes for the term of two years. Randolph County.
- Richmond*—D. A. Parsons, W. N. Everett, Jr., each for the term of six years; J. M. Dockery, J. P. Gibbons, each for the term of four years; Nelson Gibson for the term of two years. Richmond County.
- Robeson*—W. D. Johnson, C. T. Pate, John B. McLeod, for a term of six years each; Mrs. W. A. Bullock, Mrs. W. M. Oliver, each for the term of two years. Robeson County.

Rockingham County.	<i>Rockingham</i> —C. P. Wall, Eugene Irvin, A. D. Hopkins, Jesse Roberts, and A. W. Dunn, each for the term of two years.
Rowan County.	<i>Rowan</i> —Junius M. Furr for the term of six years.
Sampson County.	<i>Sampson</i> —Troy I. Herring, J. J. Stafford, each for the term of six years.
Scotland County.	<i>Scotland</i> —W. N. McKenzie, T. L. Henly, W. G. Shaw, each for the term of two years.
Stanly County.	<i>Stanly</i> —G. U. Reeves for the term of six years; W. A. Hough, S. L. Gullledge, each for the term of four years; M. D. Brooks, L. H. Best, each for the term of two years.
Stokes County.	<i>Stokes</i> —J. R. Forrest, W. S. Steele, and J. L. Christian, each for the term of two years.
Surry County.	<i>Surry</i> —O. E. Snow, J. J. Richards, John D. Thompson, each for the term of two years.
Swain County.	<i>Swain</i> —S. W. Black, J. T. Cunningham, R. J. Roane, each for the term of two years.
Transylvania County.	<i>Transylvania</i> —C. K. Osborne, J. M. Galloway, A. E. England, each for the term of two years.
Tyrrell County.	<i>Tyrrell</i> —E. R. Davenport, W. S. Carawan, J. J. Everton, each for the term of two years.
Union County.	<i>Union</i> —J. Z. Greene, W. D. Hawfield, S. A. Latham, B. F. Parker, A. M. Secrest, each for the term of six years.
Vance County.	<i>Vance</i> —R. J. Corbitt, Sr., J. E. Kimball, A. G. Parrott, W. D. Horner, W. H. Parrish, each for the term of two years. At the primary to be held in one thousand nine hundred twenty-six, there shall be nominated three (3) members of the board of education of Vance County for the term of two years, and two members for the term of four years.
Wake County.	<i>Wake</i> —Needham Y. Gulley, M. B. Chamblee, J. M. Templeton, Jr., each for the term of two years.
Warren County.	<i>Warren</i> —Miss Anna Graham, Jesse Gardner, J. King Pinnell, F. B. Newell, J. D. Riggan, each for the term of two years.
Washington County.	<i>Washington</i> —W. R. Hampton, H. H. Bateman, W. B. Davenport, each for the term of two years.
Watauga County.	<i>Watauga</i> —W. F. Sherwood, D. D. Daugherty, and B. T. Taylor, each for the term of two years.
Wayne County.	<i>Wayne</i> —J. A. Best for the term of six years; J. E. Kelly for the term of four years; A. H. Edgerton for the term of two years.
Wilkes County.	<i>Wilkes</i> —C. C. Faw, J. H. Fennell, T. M. Brown, each for the term of two years.
Wilson County.	<i>Wilson</i> —W. H. Dixon, J. B. Eason, each for a term of four years.
Yadkin County.	<i>Yadkin</i> —M. V. Fleming, T. J. Phillips, H. D. Williams, each for the term of two years.
Yancey County.	<i>Yancey</i> —John A. Hannum, Raleigh A. Radford, Robert Stamey, each for the term of six years.

SEC. 2. The members appointed under this act shall qualify by taking the oath of office on or before the first Monday in April, one thousand nine hundred twenty-five, but they shall elect a county superintendent of education before the fifteenth day of April, one thousand nine hundred twenty-five.

Oath of office.

To elect county superintendent schools.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall be in force and effect from and after the date of its ratification.

Effective from date ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 105

AN ACT TO AMEND CHAPTER 131, ARTICLE 5, VOLUME II, CONSOLIDATED STATUTES, ENTITLED TAXATION TO PERMIT THE COUNTY OF ROCKINGHAM TO REASSESS LAND FOR EQUALIZATION PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and thirty-one, article five, entitled taxation be amended by adding at the end of said article five the sections herein set out.

Amendment.

SEC. 2. That the board of commissioners of Rockingham County shall cause to be reassessed the real property of said county beginning May first, one thousand nine hundred and twenty-five, which assessment shall continue in force until changed by a new assessment provided by law.

Reassessment of property.

SEC. 3. That the board of commissioners shall upon the ratification of this act appoint a county tax commissioner for Rockingham County to supervise the assessing the real property of Rockingham County for taxation purposes and said board shall appoint two freeholders in each township in Rockingham County to act with the county tax commissioner, who with the county tax commissioner shall constitute the tax-assessing and tax-listing board of said township, whose duty it shall be during the year one thousand nine hundred and twenty-five, beginning on the first Monday in May, to reassess all real estate in said township at its true value in money, and to list all property both real and personal, or mixed, for taxation for the year one thousand nine hundred and twenty-five as is now provided by law.

Appointment tax commissioner.

Tax assessing and tax listing board.

SEC. 4. That the assessing and listing may be carried on in each township at the same time or consecutively, as in the judgment of the tax assessor is best, and shall be completed as early as possible.

Listing.

Report of tax
commissioner.

SEC. 5. That as soon as the reassessment and listing is completed the tax commissioner shall report the same, with the true lists as prepared, to the board of commissioners, who together with said tax commissioner shall sit as the equalization board of Rockingham County and shall finally fix and determine the value of all property of Rockingham County at its true ad valorem value, in money, so as to equalize the proper values of said county; that said assessment shall be completed and values determined by the first Monday in August, one thousand nine hundred and twenty-five.

Values on real
property.

SEC. 6. That the values fixed to real property under this act shall remain as the true value until changed by a new valuation provided by law: *Provided, however,* the board of commissioners shall have power to change the values only as the value of the property may be increased or decreased by changes in improvements, depletion, dilapidation or destruction, which shall be done only at the time of listing taxes in previous years.

Upon completion
listing, etc.

SEC. 7. That when the reassessment and listing for the year one thousand nine hundred and twenty-five is completed the officers created under this act shall automatically cease, and the future listing of taxes shall be conducted as provided by general law.

Compensation.

SEC. 8. That the tax commissioner and township assessors shall be paid such price for their services as the board of commissioners may fix consistent with the work done.

Conflicting laws
repealed.

SEC. 9. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 10. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of February, A.D. 1925.

CHAPTER 106

AN ACT TO AMEND ARTICLE 5, CHAPTER 101 OF THE CONSOLIDATED STATUTES, RELATING TO THE PRE- VENTION OF FOREST FIRES.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That article five of chapter one hundred and one of volume two, Consolidated Statutes, be and the same is hereby amended by striking out the words "district forest warden" wherever they appear in the said article and inserting in lieu thereof the words "deputy forest warden."

SEC. 2. That section six thousand one hundred and thirty-seven of volume two of the Consolidated Statutes be and the same is hereby amended by inserting, in line fourteen between the word "warden" and the word "may," the words "or his deputies." Amendment.

SEC. 3. That section six thousand one hundred and thirty-eight be and the same is hereby amended by striking out, in line two, the words "at a rate not to exceed twenty cents per hour" and inserting in lieu thereof "at a reasonable rate to be fixed by said board not to exceed the sum of thirty cents per hour." Amendment.

SEC. 4. That this act shall be in force from and after ratification.

Ratified this the 2d day of March, A.D. 1925.

CHAPTER 107

AN ACT TO AMEND CHAPTER 106 OF THE PUBLIC LAWS OF THE EXTRA SESSION OF 1924, RELATIVE TO THE MEETING OF THE PENSION BOARD.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and six of the Public Laws of the extra session of nineteen hundred and twenty-four be and the same are hereby amended, in line two thereof between the words "nine" and "be," insert the words "of the Public Laws of one thousand nine hundred and twenty-one." Amendment.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A.D. 1925.

CHAPTER 108

AN ACT TO PUT IN FORCE AND EFFECT A PART OF ARTICLE 5, SECTION 3 OF THE CONSTITUTION, RELATING TO TAXATION OF HOMES AND HOMESTEAD NOTES.

The General Assembly of North Carolina do enact:

SECTION 1. That notes, mortgages and all other evidences of indebtedness or any renewal thereof, given in good faith, to build, repair or purchase a home, when said loan does not exceed eight thousand dollars (\$8,000.00), and said notes and mortgages Part of Constitution put into force.

and other evidences of indebtedness or any renewal thereof shall be made to run for not less than one or more than thirty three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages: *Provided*, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: *Provided further*, that when said notes and mortgages are held and taxed in the county where the home is situated, then the owner of the home shall be exempt from taxation of every kind for fifty per cent of the value of said notes and mortgages. The word "home" is defined to mean land whether consisting of a building lot or larger tract, together with all the buildings and out buildings, which the owner in good faith intends to use as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 2d day of March, A.D. 1925.

CHAPTER 109

AN ACT TO AMEND SECTION §037, CONSOLIDATED STATUTES, RELATING TO FORECLOSURE OF TAX CERTIFICATES OF COUNTY AND OTHER MUNICIPAL CORPORATIONS.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section eight thousand and thirty-seven, Consolidated Statutes, be amended and a new paragraph be added at the end of said section as follows:

Additional
paragraph.

"Whenever any action for foreclosure is instituted in behalf of any county or municipal corporation under the provisions of this section, it shall be lawful for and the duty of the court to include in the judgment as apart of the costs a reasonable allowance to the attorney of the county or municipal corporation bringing such action for his services rendered therein, in lieu of all other fees or commissions for such service: *Provided*, that such fee so to be allowed shall not be less than ten (\$10.00) dollars. The board of county commissioners shall

not remit any of the penalties prescribed by this section after action is brought for foreclosure as aforesaid."

SEC. 2. That this act shall not apply to any pending litigation.

Application
of act.

SEC. 3. That all laws in conflict herewith are repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2d day of March, A.D. 1925.

CHAPTER 110

AN ACT TO AMEND SECTION 7693 OF THE CONSOLIDATED STATUTES, RELATING TO THE EXAMINATION OF THE ACCOUNTS AND VOUCHERS OF THE TREASURER AND AUDITOR BY A LEGISLATIVE COMMISSION; TO REPEAL SECTION 3857 OF THE CONSOLIDATED STATUTES; AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand six hundred and ninety-three of the Consolidated Statutes be amended so as to hereafter read as follows:

Amendment.

"7693. *Duties of the Attorney-General and of The Director of the Budget.* The Attorney-General shall, as soon as may be after the first day of each month, compare the warrants drawn by the Auditor on the Treasury during the preceding month with the several laws under which the same purport to have been drawn, and shall certify whether the Auditor had power to draw such warrants, such certificate to be filed with the warrants of the appropriate month. If any are found which, in the opinion of the Attorney-General, the Auditor had no power to draw, such warrants shall be specified in such certificate, accompanied by his reason for the opinion, and a copy of the certificate shall in each instance be furnished forthwith to the director of the budget. Whenever the Treasurer dies or resigns during his term, or is succeeded at the expiration of his term by another, the director of the budget shall examine or cause to be examined his accounts. The director of the budget shall also examine the warrants drawn on the Treasurer by the officials of the various public institutions of the State whose duty it is to draw such warrants, and the director of the budget shall have the same authority over the warrants drawn by the officials of all public institutions as over the warrants drawn by the Auditor."

Duties of the
Attorney-General
and of the
Director of the
Budget.

SEC. 2. Section three thousand eight hundred and fifty-seven of the Consolidated Statutes is hereby repealed.

Section repealed.

SEC. 3. This act shall be in force from and after the date of its ratification.

Ratified this 2d day of March, A.D. 1925.

CHAPTER 111

AN ACT TO AMEND SECTION 7 OF CHAPTER 66, PUBLIC LAWS OF 1917, AS APPLIED TO NEW HANOVER COUNTY ONLY.

The General Assembly of North Carolina do enact:

Section repealed.

SECTION 1. That section seven of chapter sixty-six of the Public Laws of one thousand nine hundred and seventeen be and the same is hereby repealed as to New Hanover County and the following substituted in lieu thereof:

"Sec. 7. All persons conducting or maintaining public bath-houses, or renting bathing suits, rooms or lockers strictly for surf-bathing purposes, or places upon any beach or shore of the ocean where bathing suits are hired to the general public, must employ one or more competent persons as life-savers and be supplied with a suitable surf boat to be kept for instant use while the bath-houses are open. Every person so conducting bathing houses, or renting bathing suits, or renting rooms or lockers strictly for surf-bathing purposes, shall establish bathing limits within which they afford such protection, and shall cause to be painted and put up, in some prominent place upon the beach near such bathing houses, the following words: 'Bathing outside these limits is dangerous.' The owner of the bathing house shall not be subject to the provisions of this section where it is used, occupied or maintained by lessee for hire, but such lessee shall be deemed keeper or proprietor thereof."

Application
of act.

SEC. 2. That this act shall apply to New Hanover County only.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this 2d day of March, A.D. 1925.

CHAPTER 112

AN ACT TO AUTHORIZE THE ISSUANCE OF GENERAL
FUND NOTES OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as the "General Fund Note Act of one thousand nine hundred and twenty five."

SEC. 2. That for the purpose of balancing the revenues and disbursements of the general fund at the close of the current fiscal year on June thirty, one thousand nine hundred and twenty-five, and of facilitating the placing of the fiscal operations of the State upon a budgetary basis, whereby the cash revenues collected in each fiscal year may be made applicable to and sufficient for the cash expense disbursements of the same period, the State Treasurer is hereby authorized and directed, by and with the consent of the Governor and Council of State, to issue and sell notes of the State, to be designated "General Fund Notes," bearing such date or dates and such rate or rates of interest, not exceeding five per cent per annum payable semi-annually, as may be fixed by the Governor and Council of State. The notes hereby authorized shall mature in such amounts and in annual series, beginning not more than two years nor running longer than ten years from their date or respective dates of issue, as may be fixed by the Governor and Council of State. The aggregate principal amount of said notes shall not exceed the amount the State Auditor shall certify to the Governor and Council of State to be the debit balance resulting from current operations of the general fund June thirty, one thousand nine hundred and twenty-five, after deducting therefrom the sum of (one million two hundred fifty-four thousand five hundred dollars) representing the amount of disbursements from the general fund for permanent improvements to various State institutions and the interest upon such disbursements: *Provided, however,* that such notes may be issued in the aggregate amount of five million dollars, notwithstanding the State Auditor shall not have so certified, it now being known that said debit balance will at least equal the sum of five million dollars.

Note issue
authorized.

SEC. 3. That said notes shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said notes shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this act.

Interest, etc.

Sale of notes.

SEC. 4. That, subject to determination by the Governor and Council of State as to the manner in which said notes shall be offered for sale, whether by publishing notices in certain newspapers and financial journals or by mailing notices or by inviting bids by correspondence or otherwise, the State Treasurer is authorized to sell said notes at one time or from time to time at the best price obtainable, but in no case for less than par and accrued interest, and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina. All expenses necessarily incurred in the preparation and sale of the notes shall be paid from the proceeds of such sale.

Proceeds of notes.

SEC. 5. That the proceeds of said notes shall be placed by the Treasurer in the general fund.

SEC. 6. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, for the payment of interest upon or any installment of principal of any of the notes authorized by section two hereof then outstanding, if there shall not be sufficient funds in the State Treasury with which to pay such interest or installment as they respectively fall due, and for the renewal, from time to time, of any loan evidenced by the notes authorized by this section (section six). Interest payments upon the notes authorized by this section may be evidenced by interest coupons in the Treasurer's discretion.

Faith of State pledged.

SEC. 7. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of all the notes herein authorized.

Coupons.

SEC. 8. That the coupons of all said notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

No municipal taxes.

SEC. 9. That all of said notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said notes shall not be subject to taxation as for income, nor shall said notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company or other corporation.

Investment of moneys.

SEC. 10. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in any of said notes.

SEC. 11. That this act shall be in force and effect from and after its ratification.

Ratified this the 2d day of March, A.D. 1925.

CHAPTER 113

AN ACT TO AMEND CHAPTER 386, PUBLIC LAWS OF 1891, BEING "AN ACT RELATING TO THE PUBLIC SCHOOL IN THE CITY OF STATESVILLE." AND TO AUTHORIZE THE STATESVILLE GRADED SCHOOLS TO ISSUE BONDS, AND TO PROVIDE FOR THE PAYMENT THEREOF, AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That, subject to a vote of the qualified voters of the Statesville Graded School District, section two of chapter three hundred and eighty-six of the Public Laws of eighteen hundred and ninety-one be and the same is hereby amended by striking out the words, "*Provided*, the special tax so levied and collected shall not be less than one-fifth of one per centum on the property, nor more than one dollar (\$1.00) upon each poll," and inserting in lieu thereof the following, "*Provided* the special taxes so levied and collected shall not be more than fifty cents (\$0.50) on the one hundred dollar (\$100.00) of property and one dollar (\$1.00) upon each poll."

Amendment.

SEC. 2. That the special charter school district heretofore created by law, and comprising the territory coterminous with the city of Statesville, shall remain and continue to be an independent school district, and shall be a body politic and corporate under the name of the "Statesville Graded School District," and the school committee having the management of such schools shall continue to have control of schools in said district as provided by said chapter three hundred and eighty-six, Public Laws eighteen hundred and ninety-one.

Independent
school district

SEC. 3. The amendment to section two of chapter three hundred and eighty-six, Public Laws eighteen hundred and ninety-one, as set forth in section one of this act, shall be submitted to the qualified voters of the Statesville graded school district for their ratification or rejection at an election to be held in said district within twelve months after ratification of this act; said election shall be called by the board of aldermen of the city of Statesville after a petition requesting said election and signed by a majority of the school committee of said district has been filed with said board; no other or further notice of said election shall be required except a publication, not more

Amendment sub-
mitted to voters.

than forty days nor less than twenty days before said election, in a newspaper published in the city of Statesville, such publication to state the question to be submitted as well as the day of election and the place or places at which the polls will be open. The board of aldermen may order a new registration of voters for said election. No other or further notice of said new registration shall be required than a publication at least thirty days before the closing of the registration books in a newspaper published in the city of Statesville, such publication to state the days on which the books of registration will be open and the place or places at which they will be open on Saturdays. The board of aldermen shall appoint the registrars and judges of election and fix the polling places and canvass the election and declare the result, and except as herein otherwise provided the rules governing elections for local taxes for schools shall be applicable to the registration and election provided for in this section.

In favor
amendment.

SEC. 4. If a majority of the qualified voters of said district shall vote in favor of the amendment then the board of aldermen or other governing authority of said city may levy and cause to be collected annually for the purpose set forth in section three hundred and eighty-six, Public Laws eighteen hundred and ninety-one, an ad valorem tax upon all taxable property in said district, not to exceed fifty cents (\$0.50) on the one hundred dollar (\$100.00) valuation of property and one dollar (\$1.00) on each taxable poll in said district.

Bond issue
authorized.

SEC. 5. The board of aldermen of the city of Statesville is hereby authorized, subject to a vote of the majority of the qualified voters of the Statesville graded school district, to issue at one time or from time to time, not exceeding fifty thousand dollars (\$50,000) of bonds of said school district for the purpose of erecting and equipping additional school buildings therein, and acquiring sites therefor, and fifty thousand dollars (\$50,000) of bonds of said district for the purpose of paying the unpaid portion of the cost of school buildings heretofore erected and equipped, which unpaid portion of the cost is now represented by outstanding notes or accounts of approximately fifty thousand dollars (\$50,000). All of said bonds shall bear interest at not more than six per centum per annum, payable semiannually, and shall mature at such time or times, not more than thirty years from their respective dates, as said board may determine. No sale of any of the bonds shall be made at less than par and accrued interest, and unless a notice for the date of receiving bids shall have been published in a newspaper published in the city of Statesville, and in a newspaper published in the city of Raleigh, which publications shall be at least ten days before

Sale of bonds.

the said date for receiving bids, and no other or further notice of sale shall be required.

SEC. 6. No bonds shall be issued hereunder unless a majority of the qualified voters of said school district shall vote in favor of the issuance of the same, at an election to be called by the board of aldermen, after a petition requesting said election and signed by a majority of the school committee of the Statesville graded school district has been filed with the said board of aldermen. It shall not be necessary to submit to the voters any other details of said bonds than the amount or maximum amount for each purpose, with a statement of such purpose as stated herein and the fact that the tax for the payment of the bonds and interest will be levied. No other or further notice of said election shall be required except a publication, not more than forty days or less than twenty days before said election, in a newspaper published in the city of Statesville, such publication to state the question or questions as herein provided for as well as the day of election, the place or places at which the polls will be open. The board of aldermen may order a new registration of voters for said election. No other or further notice of such new registration shall be required than a publication, at least thirty days before the closing of the registration books, in a newspaper published in the city of Statesville, such publication to state the days on which the books of registration will be open and the place or places at which they will be open on Saturdays. The board of aldermen shall appoint the registrars and judges of election and fix the polling places and canvass the election and declare the results, and except as herein otherwise provided the provisions of law then applicable to school elections in special charter districts shall be applicable to the registration and election provided for in this section.

Submission to voters.

SEC. 7. If a majority of the qualified voters of said district shall vote in favor of the issuance of bonds for the payment of the amounts due upon the school buildings heretofore erected, such act shall be deemed to be a ratification of the act of the school committee in the issuance of such notes or the making of such accounts and such bonds shall thereupon be issued; if a majority of the qualified voters of said district shall vote in favor of the issuance of the bonds for the erection and equipment of additional school buildings and acquiring sites therefor, then such bonds shall thereupon be issued; the said bonds shall be issued in the name of the Statesville graded school district and shall be prepared and executed in such manner as the board of aldermen of the city of Statesville shall determine; such bonds may be issued as separate issues or as a combined issue,

In favor bond issue.

and shall be in coupon form, but may be made subject to registration as to principal alone or as to both principal and interest under such conditions as said board may determine; said board shall cause the said bonds to be delivered pursuant to any public sale thereof made by the school committee of the Statesville graded school district. The proceeds of said bonds shall be paid into the hands of the treasurer of the city of Statesville for the credit of said school district.

Proceeds of
bonds.

Special tax.

SEC. 8. In each year while any of said bonds shall be outstanding it shall be the duty of the board of aldermen of the city of Statesville to levy a tax upon all taxable property within said school district over and above all other tax authorized by law sufficient to meet the payment of interest and principal falling due in the next succeeding year, if serial bonds are issued, or if the bonds are not issued as serial bonds, for the purpose of paying the interest and the creation of a sinking fund for the retirement of said bonds at their maturity, which tax when collected shall be held by the city treasurer for the sole purpose for which it was levied.

SEC. 9. The city of Statesville having heretofore issued school bonds in its name for the erection of school buildings for and in the Statesville graded school district, and the purchase of sites therefor, being purposes solely of said school district, the said school bonds of the city of Statesville so issued shall, from and after the ratification of this act, be deducted from the gross debt in any computation of net debt of the city of Statesville, required or permitted by the Municipal Finance Act, or any other act now in force in the State, or any similar act which may hereafter be enacted limiting the city in the issuance of bonds, and after the year one thousand nine hundred and twenty-four taxes for the payment of the principal and interest of the bonds so issued in the name of the city of Statesville shall be levied solely upon the property taxable within the Statesville graded school district.

School committee
authorized borrow
money.

SEC. 10. The school committee of the Statesville graded school district is hereby authorized to borrow money for the purpose of meeting appropriations made for the then current fiscal year, in anticipation of the collection of school taxes therefore levied by the board of aldermen of the city of Statesville for such fiscal year, and within ninety per centum (90%) of the amount of the estimated revenues from such taxes. Such loans shall be paid not later than the tenth day of October in the next succeeding fiscal year. The said loans shall be evidenced by notes of the Statesville graded school district, which shall be executed by the chairman of the school committee under the corporate seal, attested by the secretary.

Provision shall be made in the annual appropriations made by the school committee in each fiscal year for the payment of all unpaid loans predicated upon the taxes of the previous fiscal year.

SEC. 11. The powers hereby conferred are in addition to all other powers conferred by law, and the bonds herein authorized may be issued hereunder notwithstanding any other law, general or special, heretofore enacted, or enacted at this session of the General Assembly.

Additional powers.

SEC. 12. This act shall be in force from and after its ratification.

Ratified this 2d day of March, A.D. 1925.

CHAPTER 114

AN ACT TO PROTECT SHIPMENTS OF FOOD INTENDED FOR HUMAN CONSUMPTION IN INSANITARY CONDITIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That from and after the ratification of this act it shall be unlawful for any carrier transporting knowingly food intended for human consumption to transport the same in cars or other vehicles which have been defiled by livestock or by human beings without having first put said car or vehicle in a sanitary condition.

Transportation food stuff.

SEC. 2. That it shall be unlawful for any person to defile any railroad car by urinating therein or by passing therein excreta.

Unlawful.

SEC. 3. That any person, firm, or corporation who shall violate any provision of this act shall be deemed guilty of a misdemeanor and upon conviction shall be fined not more than fifty dollars or imprisoned not to exceed thirty days.

Violation misdemeanor; penalty.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this 4th day of March, A.D. 1925.

CHAPTER 115

AN ACT TO ALLOW MEMBERS OF STATE BOARDS OR COMMISSIONS RESIDING IN RALEIGH TO OBTAIN REFERENCE BOOKS FROM THE STATE LIBRARY.

The General Assembly of North Carolina do enact:

Reference books
from State
Library.

SECTION 1. That any member of a State board or commission residing in Raleigh be allowed the privilege of borrowing from the State Library, material, books or other publications, except reference books, and enjoy the same privileges in respect thereto as is allowed State officials.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A.D. 1925.

CHAPTER 116

AN ACT TO DEFINE LABORERS OF THE FIRST CLASS AND LABORERS OF THE SECOND CLASS IN H. B. 39, S. B. 23, RATIFIED ON THE 26TH DAY OF FEBRUARY, 1925.

The General Assembly of North Carolina do enact:

Classification
laborers of
General
Assembly.

SECTION 1. The chairman of the committee on rules of the House of Representatives and the chairman of the committee on rules of the Senate are hereby authorized, empowered and directed to classify the laborers of the General Assembly and certify to the chief clerk of the House of Representatives and the chief clerk of the Senate the names of all laborers of the first class and all laborers of the second class, to the end that proper warrants may be issued in payment of services rendered in accordance with House bill thirty-nine, Senate bill twenty-three, ratified on the twenty-sixth day of February, one thousand nine hundred and twenty-five, and the list when certified shall be the classification of such laborers and they shall be paid accordingly.

SEC. 2. This act shall be in force from and after its ratification.
Ratified this the 4th day of March, A.D. 1925.

CHAPTER 117

AN ACT TO AMEND CHAPTER 56b OF THE PUBLIC LAWS OF NORTH CAROLINA, EXTRA SESSION 1921, RELATIVE TO THE BANKING LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section three (3), chapter fifty-six b (56b), Public Laws, extra session, one thousand nine hundred and twenty-one, be amended as follows:

Strike out the period at the end of line twenty-five (25) of said section and substitute a semicolon (;), and add thereto "but in the event the stock of any stockholder be sold as hereinbefore provided, and the said stock when sold fails to bring the amount of the assessment against said stockholder, then, and in such event, the said stockholder shall be personally liable for the difference between the amount of said assessment and the price brought by the sale of said stock."

Amendment, if any stock be sold for assessment and does not bring amount of assessment, then owner to be liable for difference.

SEC. 2. This act shall be in force from and after its ratification. Ratified this 4th day of March, A.D. 1925.

CHAPTER 118

AN ACT TO AMEND SECTION 1131 OF THE CONSOLIDATED STATUTES AND SECTION 1156 OF THE CONSOLIDATED STATUTES, AS AMENDED BY CHAPTER 155 OF THE PUBLIC LAWS OF 1923, RELATIVE TO THE AMENDMENT OF CHARTERS OF CORPORATIONS AND TO THE CREATION OF CLASSES OF STOCKS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand one hundred and thirty-one (1131) of the Consolidated Statutes be amended by striking out in the eighth and ninth lines of subsection seven (7) thereof, the words "two-thirds in interest of each class of the stockholders," and inserting in lieu thereof the words "the holders of a majority of the shares of stock," and by adding thereto the following paragraphs:

Amendment.

"Any corporation hereafter organized may insert a provision in its charter that amendments to said charter may be made or amendments to said charter in certain specified respects may be made only when such amendments shall be approved by the holders of such amount of the stock of the corporation (not less than a majority of the shares of stock with voting powers) or

Additional paragraph.

such amount of each class of stock as may be specified in said charter and any corporation heretofore organized may by vote of the holders of a majority of the stock entitled to vote amend its charter at any stockholders' meeting, notice of which contains notice of the proposed amendment so as to provide the vote of stockholders (not less than a majority of the stock entitled to vote) required to enable the corporation to amend its charter or to amend it in certain specified respects:

Proviso.

"*Provided, however,* that no new class of stock shall hereafter be created by amendment of the charter or otherwise entitled to dividends or shares in distribution of assets in priority to any class of preferred stock already outstanding except with the consent of the holders of record of two-thirds (or such greater amount as may be specified in the charter) of the number of shares of such outstanding preferred stock having voting powers."

Amendment.

SEC. 2. That section one thousand one hundred and fifty-six of the Consolidated Statutes, as amended by chapter one hundred and fifty-five of the Public Laws of one thousand nine hundred and twenty-three, be amended by striking out, in the fourth line thereof, the words "two-thirds," and inserting in lieu thereof, the words "a majority," and by striking out in the fourteenth line thereof, the words "two-thirds," and inserting in lieu thereof the words "a majority," and by adding after the word "purpose" in the fifteenth line thereof the following words: "*Provided,* that no new class of stock shall hereafter be created entitled to dividends or shares in distribution of assets in priority to any class of preferred stock already outstanding except with the consent of the holders of record of two-thirds (or such greater amount as may be specified in the charter) of the number of shares of such outstanding preferred stock having voting powers:

Does not apply
banks and build-
ing and loan asso-
ciations.

SEC. 2a. *Provided,* that this act shall not apply to banks and building and loan associations.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 4th day of March, A.D. 1925.

CHAPTER 119

AN ACT TO AMEND CHAPTER 5, VOLUME III, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND INDEX RELATIVE TO BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two hundred and twenty (d) of said chapter five be amended by striking out the words "twenty-five

per cent," in line four of said section, and inserting in lieu thereof the words "twenty per cent," and by inserting between the word "less" and the semicolon, in line six of section two hundred and twenty (d) of said chapter five, the following: "*Provided*, that upon the approval of two-thirds of the directors of such bank any loan may be increased to twenty-five per cent of the capital and surplus," and that said section be further amended by inserting between the word "of," in line fourteen, and the word "trade," in line fifteen, the word "solvent;" and that section be further amended by inserting between the word "other" and the word "commercial," in line fifteen, the word "solvent."

Amendment
relative to
limitations of
loans.

SEC. 2. That section two hundred and twenty-one (n) of said chapter five be stricken out, and the following inserted in lieu thereof:

"221 (n). *Officers and employees may borrow, when.* No officer or employee of a bank, nor a firm or partnership of which such officer or employee is a member, nor a corporation in which such officer or employee owns a controlling interest, shall borrow any amount whatever from the bank of which he is an officer or employee, except upon good collateral or other ample security or endorsement; and no such loan shall be made until the same has been approved by a majority of the board of directors and a resolution, duly entered upon the minutes of the board of directors and signed by them, showing the amount of the loan, the directors approving the same and a brief description of the security upon which said loan is made; and a certified copy of such resolution shall be attached to the instrument evidencing the indebtedness."

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 4th day of March, A.D. 1925.

CHAPTER 120

AN ACT PLACING ALL STATE CHARITABLE INSTITUTIONS ON THE SAME BASIS AND TO PROTECT THE INTEREST OF THE STATE AND TO REQUIRE THOSE WHO ARE ABLE TO PAY TO BEAR THE EXPENSE OF THEIR CARE, MAINTENANCE AND TREATMENT, AND TO ENFORCE THE SAME POLICY IN ALL SUCH INSTITUTIONS, AND TO PROVIDE MACHINERY RELATING TO THE SAME.

Whereas, there have been different policies in practice in different institutions in this State, according to the several created

Preamble.

and regulatory statutes affecting the several institutions, and resulting therefrom different policies have been pursued at the State charitable, custodial, curative and correctional institutions, until the State, as result thereof, now bears a heavy expense at these institutions for such pupils, inmates and patients as are financially able to pay the same, or are legally dependent upon others who are solvent and able to pay the same thereby not only burdening the State unnecessarily but preventing the State from caring for many indigent patients that it should and otherwise would care for if a single policy were in force at all such institutions, under which those who are able to pay, would pay, and those who could not pay would be given adequate treatment at the cost of the State: Now, therefore,

The General Assembly of North Carolina do enact:

Inmates to pay
cost of their
care, etc.

SECTION 1. That all persons admitted to the State Hospital at Raleigh, State Hospital at Morganton, State Hospital at Goldsboro, Caswell Training School at Kinston, Stonewall Jackson Training School for Boys at Concord, the State Home and Industrial School for Girls at Samarcand, the East Carolina Training School at Rocky Mount, the Morrison Training School for Negro Boys in Richmond County, the School for the Deaf at Morganton, the School for the Blind and Deaf at Raleigh, and the North Carolina Sanatorium for the Treatment of Tuberculosis at Sanatorium, be and they are hereby required to pay the actual cost of their care, treatment, training and maintenance at such institutions.

Trustees to
fix cost.

SEC. 2. The respective boards of trustees or directors of each of said institutions, by whatever name they may be called, are hereby empowered with the final authority to determine and fix the actual cost of such training, treatment, care and maintenance, to be paid for by or for each inmate or patient, and the said boards of trustees or directors shall, to the best of their ability, fix such cost so as to include all the cost of such care, maintenance, treatment and training at such institutions, for each respective inmate, pupil or patient thereof, and the said sum, when so fixed, shall be the actual cost thereof.

Payment.

SEC. 3. Such cost, when so fixed and determined by the respective boards of trustees or directors of each institution, shall be paid by the patient, pupil or inmate thereof, or by his parent, guardian, trustee or other person legally responsible therefor, and the payment thereof shall constitute a valid expenditure of the funds of any such pupil, patient or inmate by any fiduciary who may be in the control of such fund, and a receipt for the payment of such cost in the hands of such fiduciary shall be a valid voucher to the extent thereof in the settlement of his

accounts of his trust. Immediately upon the determination of the cost, as herein provided for, the superintendent of the institution shall notify the patient, pupil, inmate, parent, guardian, trustee, or such other person who shall be legally responsible for the payment thereof, of the monthly amount thereof, and such statement shall be rendered from month to month. The respective boards of trustees or directors of the various institutions are vested with full and complete authority to arrange with the patient, pupil, inmate, parent, guardian, trustee, or other person legally responsible for the cost, for the payment of any portion of such cost monthly or otherwise, in the event such patient, pupil, inmate, parent, guardian, trustee or other person legally responsible therefor shall not be able to pay the total cost. The head of the various institutions shall annually file with the Auditor of the State a list of all unpaid accounts.

Receipts.

Notice.

SEC. 4. From and after the passage of this act the respective boards of trustees or directors of each institution shall ascertain which of the various patients, pupils or inmates thereof, or which of the parents, guardians, trustees, or other persons legally responsible therefor, are financially able to pay the cost, to be fixed and determined by this act, and so soon as it shall be ascertained such patient, pupil, inmate, parent, guardian, trustee or other person legally responsible therefor, shall be notified of such cost, and in general of the provisions of this act and such patient, pupil, inmate or the parent, guardian, trustee, or other person legally responsible therefor, shall have the option to pay the same or to remove the patient, pupil or inmate from such institution, unless such person was committed by an order of a court of competent jurisdiction, in which event, the liability for the cost as fixed by this act shall be fixed or determined and payment shall be made in accordance with the terms of this act.

Patients financially able to pay.

Exception.

SEC. 5. That immediately upon the fixing of the amount of such actual cost, as herein provided, a cause of action shall accrue therefor in favor of the State for the use of the institution in which such patient, pupil or inmate is receiving training, treatment, maintenance or care, and the State for the use of such institution may sue upon such cause of action in the courts of Wake County, or in the courts of the county in which such institution is located, against said patient, pupil or inmate, or his parents, or either of them, or guardian, trustee, committee, or other person legally responsible therefor, or in whose possession and control there may be any funds or property belonging to either the said pupil, patient or inmate, or to any person upon whom the said patient, pupil or inmate may be legally dependent, including both parents.

Sue.

Collection of cost of care, etc.

Sections repealed.

SEC. 6. That no statute of limitation shall apply to or constitute a defense to any cause of action asserted by any of the above-named institutions for the collection of the cost of care, treatment, training or maintenance, or any or all of these against any person liable therefor, as herein provided, and all statutes containing limitations which might apply to the same are hereby *pro tanto* repealed, as to all such causes of action or claims, and this section shall apply to all claims and causes of action for like cost heretofore incurred with such institutions and now remaining unpaid.

Does not limit power of trustees.

SEC. 7. That this act shall not be held or construed to interfere with or to limit the authority and power of the management of the boards of trustees, or directors of any of the institutions named herein, to make provision for the care, custody, treatment and maintenance of all indigent persons who may be otherwise entitled to admission in any of the said institutions, and as to indigent pupils, inmates and patients, the same provisions now contained in the several statutes relating thereto shall continue in force, but if at any time any of the said indigent patients, pupils or inmates shall succeed to or inherit, or acquire, in any manner, property, or any of the persons named above as legally responsible for the cost of care, treatment and maintenance of the pupil, inmate and patient at the above named institutions, shall acquire property, or shall otherwise be reputed to be solvent, then each of said institutions shall have the full right and authority to collect and sue for the entire cost and maintenance of such inmate, pupil or patient, without let or hindrance on account of any statute of limitation whatsoever.

Suits.

SEC. 8. That at the request of such institution, all actions and suits shall be sued upon and prosecuted by the Attorney General, and such institution shall have the right to elect as to whether it will institute such action in the courts of Wake County or in the courts of the county in which such institution is located.

Judgment obtained by State.

SEC. 9. That any judgment obtained by the State for the use of any of the above named institutions shall never be barred by any statute of limitation, but shall continue in force, and, at the request of the Attorney-General or the superintendent of any of said institutions, an execution shall issue therefor at any time without requiring such institution to revive the said judgment, as is now provided by statute, but in case any judgment debtor, or any fiduciary responsible for the payment thereof, shall make affidavit and file the same with the clerk of the Superior Court from which such execution is issued, that payments have been made upon the said judgments, then the clerk shall recall said execution and proceed to hear and determine what is the true amount due thereon, if anything, in the same manner as is now

required in motions to revive dormant judgments with the right of appeal to the judge of the Superior Court, as now provided in such motions, and the clerk of the Superior Court and the judge thereof shall have authority, in their discretion, to require security for the payment of the amount of said judgment pending such appeal.

SEC. 10. That in the event of the death of any inmate, pupil or patient, of either of said institutions above named, leaving any such cost of care, maintenance, training and treatment unpaid, in whole or in part, then such unpaid cost shall constitute a first lien on all the property, both real and personal, of the said decedent, subject only to the payment of funeral expenses and taxes to the State of North Carolina.

Death of inmate,
etc.

SEC. 11. All money collected by any institution pursuant to this act shall be by such institution paid into the State treasury, and shall be by the State Treasurer credited to the account of the institution collecting and turning the same into the treasury, and shall be paid out by warrants drawn by the Auditor as in cases of appropriations made for the maintenance of such institutions and shall be used by such institution as it uses and is authorized by law to use appropriations made for maintenance.

Money paid to
State Treasury.

SEC. 12. That all laws and clauses of laws in conflict herewith are, to the extent of such conflict, hereby repealed.

Conflicting laws
repealed.

SEC. 13. That this act shall be in force from and after its ratification.

Ratified this 4th day of March, A.D. 1925.

CHAPTER 121

AN ACT TO AMEND ARTICLE 10, OF CHAPTER 5, VOLUME III, OF THE CONSOLIDATED STATUTES OF 1924, AS RELATES TO INDUSTRIAL BANKS.

The General Assembly of North Carolina do enact:

SECTION 1. That another section to chapter five, volume three, Consolidated Statutes, to be known as "section two hundred twenty-five (o) (225(o))" be added as follows:

Amendment.

"*Stockholders, individual liability of.* The stockholders of every industrial bank organized under the laws of North Carolina, whether under the general law or by special act, shall be individually responsible, equally and ratably, and not one for another, for all contracts, debts, and engagements of such corporation, to the extent of the amount of their stocks therein at par value thereof, in addition to the amount invested in such

Additional
section.

shares. The term stockholders, when used in this act, shall apply not only to such persons as appear by the books of the corporation to be stockholders, but also to every owner of stock, legal or equitable, although the same may be on such books in the name of another person, but shall not apply to a person who may hold the stock as collateral for the payment of a debt."

Another section:
"Executors, trustees, etc., not personally liable."

SEC. 2. That another section to be known as "section two hundred twenty-five (p) (225(p))" be added as follows:

Executors, trustees, etc., not personally liable. Persons holding stock as executors, administrators, guardians, or trustees shall not personally be subject to any liabilities as stockholders, but the estate and funds in their hands shall be liable in like manner and to the same extent as the testator, intestate, ward, or person interested in such trust fund would be if living and competent to hold stock in his own name.

SEC. 3. That another section to chapter five, volume three, Consolidated Statutes, to be marked "section two hundred twenty-five (q) (225(q))," be added as follows:

"Transferer not liable, when."

Transferrer, not liable, when. No person who has, in good faith and without intent to evade his liability as a stockholder, transferred his stock on the books of the corporation to any person of full age, previous to any default in the payment of any debt or liability of the corporation, shall be subject to any personal liability on account of the nonpayment of such debt or liability of the corporation, but the transferee of any stock so transferred previous to any default shall be liable for any such debt or liability of the corporation to the extent of such stock, in the same manner as if he had been such owner at the time the corporation contracted such debt or liability: *Provided*, that no transfer of the shares of stock of an insolvent State bank, made within sixty days prior to its suspension, shall operate to release or discharge the assignor thereof, but shall be prima facie evidence that such stockholder assigned the same with knowledge of the insolvency of such bank and with an intent to evade the liability thereon."

SEC. 4. That another section to chapter five, volume three, Consolidated Statutes, to be marked "section two hundred twenty-five(r) (225(r))," be added as follows:

"Stock sold if subscription unpaid."

Stock sold if subscription unpaid. Whenever any stockholder, or his assignee, fails to pay any installment on the stock, when the same is required by law to be paid, the directors of the bank shall sell the stock of such delinquent stockholder at public or private sale, as they may deem best, having first given the delinquent stockholder twenty days notice, personally or by mail, at his last known address. If no party can be found who will pay for such stock the amount due thereon to the bank with any

additional indebtedness of such stockholder to the bank, the amount previously paid shall be forfeited to the bank, and such stock shall be sold, as the directors may order, within thirty days of the time of such forfeiture, and if not sold, it shall be canceled and deducted from the capital stock of the bank."

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. That this act shall take effect from and after its ratification.

Ratified this the 4th day of March, A.D. 1925.

CHAPTER 122

AN ACT TO CREATE AND ESTABLISH A DEPARTMENT OF CONSERVATION AND DEVELOPMENT IN THE PLACE OF THE STATE GEOLOGICAL AND ECONOMIC SURVEY.

The General Assembly of North Carolina do enact:

SECTION 1. *Title.* This act may be cited as the "Department of Conservation and Development Act."

"Department of Conservation and Development Act."

SEC. 2. *Department created.* There is hereby created and established a department to be known as the "Department of Conservation and Development," with the organization, powers and duties hereafter defined in this act.

Department created.

SEC. 3. *Meaning of terms.* In this act, unless the context otherwise requires, the expression "department" means the Department of Conservation and Development; "board" means the Board of Conservation and Development; and "director" means the Director of Conservation and Development.

Terms defined.

SEC. 4. *Objects of the department.* It shall be the objects of the department—

Objects of department.

1. To take over the powers and duties exercised by the State Geological and Economic Survey, the State Geological Board, and the State Geologist, as provided for in chapter one hundred and one of the Consolidated Statutes of one thousand nine hundred and nineteen, and other statutes relating thereto.

2. By investigation, recommendation and publication, to aid

(a) In the promotion of the conservation and development of the natural resources of the State;

(b) In promoting a more profitable use of lands, forests and waters;

(c) In promoting the development of commerce and industry;

(d) In coördinating existing scientific investigations and other related agencies in formulating and promoting sound policies of conservation and development; and

(e) To collect and classify the facts derived from such investigations and from other agencies of the State as a source of information easily accessible to the citizens of the State and to the public generally, setting forth the natural, economic, industrial and commercial advantages of the State.

Board of Conservation and Development.

SEC. 5. *Board of Conservation and Development.* The control and management of the department shall be vested in a board to be known as the "Board of Conservation and Development," to be composed of seven members, consisting of the Governor, as chairman, and six other members, citizens of the State, one of whom shall be selected from the staff of the University of North Carolina, and one from the staff of the North Carolina State College of Agriculture and Engineering.

Appointment and terms of office.

SEC. 6. *Appointment and terms of office.* Upon the ratification of this act, the Governor shall appoint, by and with the advice and consent of the Senate, the six members of the board, three of whom shall serve until the fifteenth day of January, one thousand nine hundred and twenty-nine, and three shall serve until the fifteenth day of July, one thousand nine hundred and twenty-five. The Governor shall designate, in his appointments, the members to serve for the terms mentioned, and at the expiration of such terms he shall appoint the members of the board to serve for a term of four years thereafter. The members of the board shall serve for the terms for which they are appointed and until their successors are appointed and qualified. The Governor shall also designate one member of the board as vice chairman, who shall preside at the meetings of the board in the absence of the Governor.

Meetings of the board.

SEC. 7. *Meetings of the board.* The board shall meet twice a year in the city of Raleigh, once in January and once in July, at the call of the Governor, and special meetings may be called at such other times as the Governor or director may consider necessary. The board may change the time and place of meeting as the circumstances may require.

Compensation.

SEC. 8. *Compensation of board.* In attending the meetings, the members of the board shall be reimbursed their actual traveling expenses, and members not otherwise receiving a salary from the State may be paid in addition a per diem of four dollars a day for not exceeding eight days in any one year.

Powers and duties of board.

SEC. 9. *Powers and duties of the board.* The board shall have control of the work of the department, and may make such rules and regulations as it may deem advisable to govern the work of the department and the duties of its employees.

It shall make investigations of the natural, industrial and commercial resources of the State, and take such measures as it

may deem best suited to promote the conservation and development of such resources.

It shall have charge of the work of forest maintenance, forest fire prevention, reforestation, and the protection of lands and water supplies by the preservation of forests; it shall also have the care of State forests and parks, and other recreational areas now owned or to be acquired by the State, including the lakes referred to in section seven thousand five hundred and forty-four of the Consolidated Statutes.

It shall make such examination, survey and mapping of the geology, mineralogy and topography of the State, including their industrial and economic utilization, as it may consider necessary; make investigations of water supplies and water-powers, with recommendations and plans for promoting their more profitable use, and take such measures as it may consider necessary to promote their development.

It shall make investigations of the existing conditions of trade, commerce and industry in the State, with the causes which may hinder or encourage their growth, and may devise and recommend such plans as may be considered best suited to promote the development of these interests.

The board may take such other measures as it may deem advisable to obtain and make public a more complete knowledge of the State and its resources, and it is authorized to cooperate with other departments and agencies of the State in obtaining and making public such information.

It shall be the duty of the board to arrange and classify the facts derived from the investigations made, so as to provide a general source of information in regard to the State, its advantages and resources.

SEC. 10. *Power to examine witnesses.* The board, or the director, is authorized, in the performance of their duties, to administer oaths and to subpœna and examine witnesses.

Power to examine witnesses.

SEC. 11. *Reports and publications.* The board shall prepare a report to be submitted by the Governor to each General Assembly showing the nature and progress of the work and the expenditures of the department.

Reports and publications.

The board may also cause to be prepared for publication, from time to time, reports and statements, with illustrations, maps and other descriptions, which may adequately set forth the natural and material resources of the State and its industrial and commercial developments, with a view to furnishing information to educate the people with reference to the material advantages of the State, to encourage and foster existing industries, and to present inducements for investment in new enterprises. Such reports and information shall be published and

distributed as the board may direct, at the expense of the State as other public documents.

Director.

SEC. 12. *Director of Conservation and Development.* The Governor shall appoint a suitable person as Director of Conservation and Development, who shall have charge of the work of the department, under the supervision of the board. The director shall serve for such time as the Governor may designate in his appointment, not to exceed, however, the term of office of the Governor making the appointment, and until his successor is appointed and qualified.

Duties of director.

SEC. 13. *Duties of the director.* It shall be the duty of the director, under the supervision of the board and under such rules and regulations as the board may adopt, to make, or cause to be made, examinations and surveys of the economic and natural resources of the State and investigations of its industrial and commercial enterprises and advantages, and to perform such other duties as the board may prescribe in carrying out the objects of the department.

Compensation of director.

SEC. 14. *Compensation of the director.* The director shall receive an annual salary, to be fixed by the Governor, not to exceed the salary heretofore paid to the State Geologist appointed under section six thousand one hundred and seventeen of the Consolidated Statutes of North Carolina.

Experts and assistants.

SEC. 15. *Experts and assistants.* The director shall appoint, subject to the approval of the board, such experts and assistants as may be found necessary to enable him to carry on successfully the work of the department, among whom he may appoint, subject to the approval of the board and as may be found necessary, a State geologist and a State forester; and the board shall fix the compensation of such experts and assistants. To the State forester and the State geologist such duties may be assigned by the said director, subject to the approval of the board, as may be desired, including those heretofore exercised by those officers so designated.

Coöperation with other State departments.

SEC. 16. *Coöperation with other State departments.* The board is authorized to coöperate with the North Carolina Corporation Commission in investigating the water-powers in the State, and to furnish the Corporation Commission such information as is possible regarding the location of the water-power sites, developed water-powers, and such other information as may be desired in regard to water-power in the State; the board shall also coöperate as far as possible with the Department of Labor and Printing, the State Department of Agriculture, the Fisheries Commission board and other departments and institutions of the State in collecting information in regard to the resources of the

State and in preparing the same for publication in such a manner as may best advance the welfare and improvement of the State.

SEC. 17. *Coöperation with counties and municipal corporations.* The board is authorized to coöperate with the counties of the State in any surveys to ascertain the natural resources of the county; and with the governing bodies of cities and towns, with boards of trade and other like civic organizations, in examining and locating water supplies and in advising and recommending plans for other municipal improvements and enterprises. Such coöperation is to be conducted upon such terms as the board may direct.

Coöperation with counties and municipal corporations.

SEC. 18. *Coöperation with agencies of the Federal government.* The board is authorized to arrange for and accept such aid and coöperation from the several United States Government bureaus and other sources as may assist in completing topographic surveys and in carrying out the other objects of the department, and to continue any arrangement which may have been heretofore made with such Federal agencies by the Geological and Economic Survey and by the Geological Board.

Coöperation with agencies of the Federal government.

The board is further authorized and directed to coöperate with the Federal power commission in carrying out the rules and regulations promulgated by that commission; and to act in behalf of the State in carrying out any regulations that may be passed relating to water-powers in this State other than those related to making and regulating rates.

SEC. 19. *Geological board and State Geologist abolished.* The geological board provided for in section six thousand one hundred and eighteen, and the office of State Geologist as provided for in section six thousand one hundred and seventeen, of Consolidated Statutes, chapter one hundred and one, entitled "Geological Survey and Forests," are hereby abolished: *Provided, however,* that the Geological Board and State Geologist shall perform the duties of such positions until the Board of Conservation and Development provided for in this act qualifies.

Geological board and State Geologist abolished.

SEC. 20. *Transfer of property.* Upon the organization of the department by the appointment and qualification of the board and director, all the property of the State in the hands of the Geological Board and of the State Geologist shall be transferred to this department; and all valid contracts of the Geological Board and State Geologist, made in the discharge of their official duties, and still outstanding and unexecuted, shall be binding upon this department.

Transfer of property.

SEC. 21. *Appropriations.* All appropriations heretofore made for the use of the North Carolina Geological and Economic Survey and which may be made at this meeting of the General Assembly shall be and are hereby transferred to the account and

Appropriations.

use of the Department of Conservation and Development, to be used by the board in control of the department; and all appropriations, or funds derived or which may be derived from the United States Government or from other sources of revenue which have been directed or may be directed to be applied to the general purposes of the Geological and Economic Survey in connection with forest protection, reforestation or otherwise shall be used by the board in carrying out the duties of this department.

Statutes
amended.

SEC. 22. *Statutes amended.* The board and director shall have charge of all State forests, measures for forest fire prevention, and all other duties relating to forests heretofore vested in the State Geological and Economic Survey, the Geological Board and the State Geologist. Sections six thousand one hundred and twenty-four, six thousand one hundred and twenty-five, six thousand one hundred and twenty-nine, six thousand one hundred and thirty-three, six thousand one hundred and thirty-four, and six thousand one hundred and thirty-eight of volume two, and section six thousand one hundred and forty (a) of volume three of Consolidated Statutes, and in any other statutes in which the words herein specified may be used, are hereby amended as follows: wherever the words "North Carolina Geological and Economic Survey" are used, substitute therefor the words "Department of Conservation and Development"; where the words "Geological Board" are used, substitute therefor the words "Board of Conservation and Development"; and where the words "State Geologist" are used, substitute therefor the words "Director of Conservation and Development."

Control of parks.

SEC. 23. *Control of Mount Mitchell Park and other State parks.* The board shall have the control and management of Mount Mitchell Park and of any other parks which have been or may be acquired by the State as State parks.

The sections in chapter one hundred and thirteen of volume three of Consolidated Statutes relating to Mount Mitchell Park are hereby amended as follows: In section six thousand nine hundred and forty, for the words "North Carolina Geological and Economic Survey and the Geological Board" substitute the words "the Board of Conservation and Development," and at the end of line four of said section strike out the words "survey and"; in sections six thousand nine hundred and forty-two, six thousand nine hundred and forty-two (a), six thousand nine hundred and forty-two (b) and six thousand and nine hundred and forty-two (c), where the words "Geological Board" occur, substitute therefor the words "Board of Conservation and Development." Section six thousand nine hundred and forty-one of said chapter is hereby repealed.

SEC. 24. *Statutes repealed.* Sections six thousand one hundred and seventeen, six thousand one hundred and eighteen, six thousand one hundred and nineteen, six thousand one hundred and twenty, six thousand one hundred and twenty-one, six thousand one hundred and twenty-two, and six thousand one hundred and twenty-three of volume two of Consolidated Statutes, and sections six thousand one hundred and seventeen, six thousand one hundred and twenty-two (a) and six thousand one hundred and twenty-two (b) of volume three of Consolidated Statutes are hereby repealed and the provisions of this act are substituted for the same.

SEC. 25. This act shall take effect from and after its ratification.

Ratified this the 4th day of March, A.D. 1925.

CHAPTER 123

AN ACT TO AMEND SECTION 4660 OF THE CONSOLIDATED STATUTES, AUTHORIZING THE WARDEN OF THE PENITENTIARY TO DESIGNATE SOME PERSON TO ELECTROCUTE CONVICTS CONVICTED OF A CAPITAL CRIME.

The General Assembly of North Carolina do enact:

SECTION 1. That section forty-six hundred and sixty of the Consolidated Statutes be amended so as hereafter to read as follows:

4660. *A guard or guards or other person to be named and designated by the warden to execute sentence.* Some guard or guards or other reliable person or persons to be named and designated by the warden from time to time shall cause the person, convict or felon against whom the death sentence has been so pronounced to be electrocuted as provided by this article and all amendments thereto. The electrocution shall be under the general supervision and control of the warden of the penitentiary, who shall from time to time, in writing, name and designate the guard or guards or other reliable person or persons who shall cause the person, convict or felon against whom the death sentence has been pronounced to be electrocuted as provided by this article and all amendments thereto. At such execution there shall be present the warden or deputy warden or some person designated by the warden in his stead; the surgeon or physician of the penitentiary and six respectable citizens, the counsel and any relatives of such person, convict or felon and a minister or ministers of the gospel may be present if they so desire, and the board of directors of the penitentiary

Guard to execute sentence.

Witnesses.

may provide for and pay the fee for each execution not to exceed thirty-five dollars (\$35.00).

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after the date of its ratification.

Ratified this 4th day of March, A.D. 1925.

CHAPTER 124

AN ACT TO AMEND THE MOTOR VEHICLE TITLE REGISTRATION ACT OF 1923.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section two thousand six hundred and twenty-one (i), subsection (a), of volume three of the Consolidated Statutes, be and the same is hereby amended so as to read as follows:

"Motor
vehicles" defined.

"(a) The term 'motor vehicles' shall include all vehicles propelled by power other than muscular power, except motorcycles operated by policemen or firemen when on official business, traction engines when not run on rubber tires, road rollers, fire wagons, fire engines, police patrol wagons, and also such vehicles that run only upon rails or tracks."

Additional
amendment.

SEC. 2. There shall be added at the end of section two thousand six hundred and twenty-one (j) of the third volume of the Consolidated Statutes the following: "The provisions of this act shall apply to all dealers in motor vehicles as above defined upon receipt of such motor vehicles for sale in the State of North Carolina. They shall likewise apply to all motor vehicles owned and operated by municipalities or by the State or by any political subdivision thereof or by any State institution, subject, however, as to the latter class, to what is hereafter provided in this act."

Certificates
of title.

SEC. 3. All motor vehicles owned and operated by municipalities or by the State or by any political subdivision thereof or by any State institution shall have certificates of title issued for them to said governmental agency free of any cost to such government or agency thereof.

Date of effect.

SEC. 4. This act shall take effect from and after April first, one thousand nine hundred and twenty-five.

Ratified this 4th day of March, A.D. 1925.

CHAPTER 125

AN ACT TO PROVIDE A SALARY AND WAGE COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor is hereby authorized and empowered to appoint a salary and wage commission of five persons, who shall receive their railroad fares, and sustenance not to exceed five dollars per day during the time they are actually engaged in the performance of their duties. These accounts shall be audited by the budget bureau and paid out of the emergency contingent fund. Clerical assistance shall be paid out of the emergency contingent fund of the general appropriation bill upon approval of the budget bureau.

Governor to
appoint salary
and wage com-
mission.

SEC. 2. That the Governor shall on or before the first day of April, one thousand nine hundred and twenty-five, appoint five persons who are experienced and versed in the costs and values of wages and services such as are rendered by subordinate officers, clerks and employees of the executive and administrative departments, and other agencies of this State, and these persons so appointed shall meet immediately, after notice of such appointment, in the city of Raleigh, at the call of the Governor, and begin immediately the performance of their duties.

Meeting of
commission.

SEC. 3. The said commission shall carefully investigate the costs and values of the wages and services rendered the State by all subordinates and employees of these departments and agencies, and they shall classify the same and fix the salaries and wages of each class or division and shall report the same to the Governor.

Investigation by
commission.

SEC. 4. The said classification when filed with and approved by the Governor shall become the standard salaries and wages for all subordinates, clerks and employees of these departments and agencies, and no other scheme of wages shall apply to said departments and agencies, and shall include in their report, as advice and information, their findings as to the adequate number of employees for each of these departments and agencies.

Classification to
be standard.

SEC. 5. That when the same shall have been approved by the Governor he shall immediately furnish a copy thereof, certified by him, to the head of each of these departments and agencies, and each department and each agency shall immediately put the same into effect so that the payroll of each department and of each agency for the next current month, after notice thereof, shall be the payroll of said department and agency until changes are made in accordance with this act.

Copy to head of
departments, etc.

The head of each of said departments and agencies shall, within the next current month after acceptance of said approved

List of
subordinates.

classifications and schedules, file a list of the subordinates, clerks and employees within each classification, with salary fixed for each classification, and a list of salaries and wages paid such subordinates, clerks and employees prior to the adoption of the classifications and wage schedules herein provided for, and the same shall constitute a public document open to the inspection of all persons, and the Governor may, in his discretion, cause the same to be printed, and the cost of printing the same charged pro rata to each department and agency.

Power to
reassemble
commission.

SEC. 6. That whenever it appears necessary the Governor may reassemble the said commission, or such others as he may appoint in their places and stead, to reconsider and readjust the said schedule and classification of salaries and wages, such report when filed and approved by the Governor to become the new schedule and no other shall apply, and the same may be changed from time to time in like manner.

Auditor not to
draw warrant.

SEC. 7. The Auditor shall not draw any warrant for the payment of any salary or wage to any subordinate, clerk or employee in any of the said departments and agencies, other than the salaries and wages fixed in the schedule provided in this act.

Certification by
Governor.

SEC. 8. The Governor shall certify to the Auditor a copy of all classifications and schedules of all salaries and wages as adopted and approved as herein provided.

Willful violation.

SEC. 9. A willful violation of this act in any manner by any person shall constitute a misdemeanor punishable by fine or imprisonment, or both, in the discretion of the court, and if such violator is a subordinate, clerk, or employee in any of the said departments and agencies he shall be immediately removed therefrom.

Conflicting laws
repealed.

SEC. 10. That all laws and clauses of laws in conflict with this act shall to the extent of such conflict be and they are hereby repealed.

SEC. 11. This act shall be in force from and after the date of its ratification.

Ratified this the 4th day of March, A.D. 1925.

CHAPTER 126

AN ACT TO AMEND SECTION 4937 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE NORTH CAROLINA AGRICULTURAL SOCIETY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand nine hundred and thirty-seven of the Consolidated Statutes of North Carolina be

and the same is hereby amended by striking out all of said section and by inserting in lieu thereof the following:

"Such corporation shall have a board of directors, which shall consist of seventeen members, five of whom shall be ex officio as follows: The Governor of North Carolina, the president of the North Carolina State College of Agriculture and Engineering, the Commissioner of Agriculture, the mayor of the city of Raleigh, and the president of the North Carolina Agricultural Society; the remaining members of the board of directors shall be appointed as follows: two by the Governor of North Carolina; two by the president of the North Carolina State College of Agriculture and Engineering; two by the Commissioner of Agriculture; four by the members of the North Carolina Agricultural Society, and two by the mayor of the city of Raleigh. The directors shall hold office for one year and until their successors are elected and qualified and shall have the usual powers with reference to the affairs of the society as do directors of other corporations, and shall elect officers of the society in such manner as the by-laws of the society may prescribe."

Amendment.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A.D. 1925.

CHAPTER 127

AN ACT TO REGULATE PRIVATE EMPLOYMENT AGENCIES.

The General Assembly of North Carolina do enact:

SECTION 1. That no person, firm or corporation shall operate or conduct a private employment agency in North Carolina without first having been licensed to conduct such business by the Commissioner of Labor and Printing. The Commissioner of Labor and Printing is authorized and empowered to make general rules and regulations in relation to the licensing of such employment agency not inconsistent with this act. Said license shall on its face contain the following conditions:

Regulation private employment agencies.

(1) That the employment agency shall not charge any initial fee for its services.

License.

(2) That the fee for temporary employment shall not exceed ten per cent of the first month's wages. Temporary employment is hereby defined to be employment that does not extend beyond sixty days. If the employment is permanent, then said agency shall not charge more than fifteen per cent of the first month's

wages. Permanent employment is hereby defined to be all employment exceeding sixty days.

Inspection of
books.

SEC. 2. The said Commissioner of Labor and Printing is expressly authorized and empowered, by himself or his employee or agent, duly authorized by him to that effect, to inspect the books of said employment agency whenever he deems it best to do so to effectuate the purpose of this act, and to rescind a license theretofore granted by him if upon such inspection and supervision he finds that such employment agency has not complied with the conditions upon which it was licensed by him to do such business. Said Commissioner of Labor and Printing may rescind such license after such investigation by himself or his employee or agent upon information so obtained without further notice to the employment agency. If, however, he acts upon evidence outside of that obtained in this way, he can rescind such license only after giving its holder ten days notice of his purpose to investigate and after a hearing at the time fixed, and at the hearing a determination by him that such employment agency has broken the conditions under which it is licensed. Such employment agency shall at the time of its receiving said license from the Commissioner of Labor and Printing pay into his office as the cost of the same one dollar for each license.

Violation misde-
meanor; penalty.

SEC. 3. Any person, firm or corporation conducting an employment agency in the State of North Carolina without having been duly licensed thereto by the State Commissioner of Labor and Printing shall be guilty of a misdemeanor and, if a person, punishable at the discretion of the court; if a corporation, shall be fined not less than two hundred and fifty dollars nor more than one thousand dollars.

Act limited.

SEC. 4. This act is limited to employment agencies only which hold themselves out for public service.

Copies of act.

SEC. 5. Immediately upon the ratification of this act the Commissioner of Labor and Printing shall have an adequate number of copies of the same printed and shall send to each employment agency in the State one or more of such copies.

Application
of act.

SEC. 6. This act shall in no wise conflict with or affect any license tax imposed upon such employment agencies by the Revenue Act of one thousand nine hundred and twenty-five, but instead, shall be construed as supplemental thereto in the exercise of the police power of the State and not as a revenue measure.

Date of effect.

SEC. 7. This act shall take effect from and after July first, one thousand nine hundred and twenty-five.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 128

AN ACT TO REQUIRE THE DEPOSIT OF ALL FUNDS BELONGING TO THE STATE OF NORTH CAROLINA, DAILY, WITH THE STATE TREASURER.

The General Assembly of North Carolina do enact:

SECTION 1. That all funds belonging to the State of North Carolina, in the hands of any head of any department of the State which collects revenue for the State in any form whatsoever, and every institution, agency, officer, employee, or representative of the State, or any agency, department, division or commission thereof, collecting or receiving any funds or money belonging to the State of North Carolina, shall daily deposit the same in some bank, or trust company, or other designated depository, selected or designated by the State Treasurer, in the name of the State Treasurer, at noon, or as near thereto as may be, and shall report the same daily to said Treasurer: *Provided*, that the Treasurer may refund the amount of any bad checks which have been returned to the department by the Treasurer when the same have not been collected after thirty days trial.

Daily deposit
funds of North
Carolina with
State Treasurer.

SEC. 2. That the State Treasurer is hereby authorized and empowered to select and designate, wherever necessary, in this State some bank or banks or trust company as an official depository of the State, and the said Treasurer shall require of such depository a bond, or in lieu thereof collateral security for such deposit, consisting of such bonds as are approved for investment by the State sinking fund, as provided for in act of the General Assembly of North Carolina, session of 1925, entitled "An act to create a Sinking Fund Commission and to prescribe the duties thereof," payable to the State of North Carolina, in a sufficient amount to protect the State on account of any deposit of State funds made therein.

Official
depositories.

SEC. 3. That it shall be unlawful for any funds of the State to be deposited by any person, institution, or department or agency in any place or bank or trust company, other than those so selected and designated as official depositories of the State of North Carolina by the State Treasurer, and any person so offending or aiding and abetting in such offense shall be guilty of a misdemeanor and punished by a fine or imprisonment, or both, in the discretion of the court, and any person so offending or aiding and abetting in such offense shall also immediately become civilly liable to the State of North Carolina in the amount of the money or funds unlawfully deposited, and, at the instance of the State Treasurer, or at the instance of the Governor, the

Unlawful deposit
in other
banks, etc.

Attorney-General shall forthwith institute the civil action in the name of the State of North Carolina against such person or persons, either in the courts of Wake County, according to their respective jurisdiction, or in the county in which said unlawful deposit has been made, according to the selection made by the officer requesting the institution of such action, for the purpose of recovering the amount of the money so unlawfully deposited, with interest thereon at six per cent per annum, and for the cost of said action, and the court in which said action is tried may also tax, as a part of the cost in said action, to the use of the State of North Carolina, a sum sufficient to reimburse the State of North Carolina for all expense incidental to or connected with the preparation and prosecution of such action.

State Treasurer
to select deposi-
tories.

SEC. 4. That the State Treasurer is authorized and empowered to select as many depositories in one place and in the State as may appear to him to be necessary and convenient for the various officers, representatives and employees of the State, to comply with the purposes of this act, and may make such contracts with said depositories for the payment of interest on average daily or monthly balances as may appear advantageous to the State in the opinion of such Treasurer and the Governor.

Distribution
sheets.

SEC. 5. That in order to preserve and keep separate all funds that are now required by law to be kept separate or to be separately administered, both by State departments, institutions, commissions, and other agencies or divisions of the State which collect or receive funds belonging to the State, or handle or maintained as trust funds in any form by such department, division, or institutions, shall be evidenced in daily reports by distribution sheets, which shall reflect and show an exact copy of the accounts, showing the distribution of said money kept by such collecting departments, institutions and agencies, and the same shall be entered in the records of the office of the State Treasurer, so as to keep and maintain in the office where the same is first collected or received the same account thereof, and of the distribution thereof, the same records and accounts as are kept in the office of the State Treasurer relating thereto.

Application
of act.

SEC. 6. That this act shall not be held or construed to affect or interfere with the receipts and disbursements of any funds received by any institution or department of this State from the Federal Government or any gift or donation to any institution or department of the State or commission or agency thereof when either in the act of Congress, relating to such funds received from the Federal government, or in the instrument evidencing the said private donation or gift, a contrary disposition or handling is prescribed or required, and this act shall not apply to any moneys paid to any department, institution or

agency, or undertaking of the State of North Carolina, as a part of any legislative appropriation, or allotment from any contingent fund, as provided by law, after the same has been paid out of the State treasury.

SEC. 7. That the State Auditor, by and with the advice, consent and approval of the Governor, shall prescribe and furnish all forms necessary for full compliance with this act, and the cost of printing and furnishing the same shall be charged in the printing account of the several departments, institutions and agencies receiving and using such forms, and such daily reports shall be made by mail by those departments, institutions and collecting agencies and officers and employees who are not in the city of Raleigh, when required to make such daily deposits and reports, and, in addition to such daily reports, the Treasurer may require a report, as to the amount deposited, by wire, and all such departments, institutions, agencies, officers and employees, who are at or in the city of Raleigh, when required to make such deposits and reports, shall deliver the same, in person or by messenger, to the State Treasurer, whenever taxes of any kind are or have been by clerical error, misinterpretation of the law, or otherwise, collected and paid into the State Treasurer in excess of the amount found to be legally due the State. The State Auditor shall issue his warrant for the amount so illegally collected, to the person entitled thereto, upon certificate from the head of the department through which said tax was collected, or his successor in the performance of the functions of that department, and the Treasurer shall pay said warrant.

Forms to be
furnished by
State Auditor.

SEC. 8. That all laws and clauses of laws in conflict with this act, to the extent of such conflict, are hereby repealed.

Conflicting laws
repealed.

SEC. 9. That this act shall be in full force and effect from and after the thirteenth day of June, one thousand nine hundred and twenty-five.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 129

AN ACT TO PROVIDE FOR REGISTRATION IN THE NAME OF THE OWNER OF BONDS OF COUNTIES, CITIES, TOWNS, SCHOOL DISTRICTS AND SCHOOL TAXING DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Municipal Bond Registration Act." Name of act.

SEC. 2. That each county, city, town, school district and school taxing district which has issued or shall hereafter issue bonds in

Registration of
bonds of counties,
cities, etc.

its own name, and each county, city and town, which has issued or shall hereafter issue bonds in behalf of a school district or school taxing district, is hereby authorized to keep in the office of its treasurer or financial agent or its clerk, or in the office of the bank or trust company appointed by its governing body as bond registrar, a register or registers for the registration as to principal of such bonds in the name of the owner thereof, in which it may register any such bond as to principal at the time of its issue, or at the request of the holder thereafter. Such registration shall not affect the payment of interest, but such interest shall continue to be made upon the presentation and surrender of interest coupons if issued, but after such registration as to principal, the principal shall be payable to the person in whose name registered or to the person in whose name the bonds registered may be transferred on such register by the registered owner in person or by attorney, upon presentation to the bond registrar, accompanied by delivery of a written instrument of transfer in a form approved by the bond registrar, executed by the registered owner: *Provided, however,* that a registered bond may be discharged from registry by a transfer to bearer registered as herein provided. Upon the registration or transfer of a bond as aforesaid the bond registrar shall note such registration or transfer on the back of the bond.

Powers not in
substitute.

SEC. 3. That the powers herein granted are not in substitution of existing powers but in addition thereto.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 130

AN ACT TO PROVIDE FOR FIRE DRILLS IN THE PUBLIC SCHOOLS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Amendment to
provide for
fire drills.

SECTION 1. Amend section five thousand five hundred and forty-two of the Consolidated Statutes by adding after the word "Provide," in line two of said section, the following: "A pamphlet containing printed instructions for properly conducting fire drills in schools, and the superintendent or principal of every public school in this State shall conduct at least one fire drill every month during the regular school session, such fire drills to include all children and teachers and the use of all ways of egress, and the Insurance Commissioner and Superintendent of Public Instruction shall further provide":

Provided, this amendment shall not apply to schools taught in one-story houses.

SEC. 2. This act shall be in force from and after its ratification.
Ratified this the 6th day of March, A. D. 1925.

CHAPTER 131

AN ACT TO AMEND SECTION 2162 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, WITH REFERENCE TO THE AMOUNT OF BOND REQUIRED BY GUARDIANS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-one hundred and sixty-two of the Consolidated Statutes of North Carolina be and the same hereby is amended by adding after the word "person," in line nine, the following: Amendment.

"Provided, however, the clerk of the Superior Court may accept bond in estates, where the value of all personal property and rents and profits from real estate exceeds the sum of one hundred thousand dollars, in a sum equal to the value of all the personal property and rents and profits from real estate, plus ten per cent of the value of all the personal property and rents and profits from real estate belonging to the estate."

SEC. 2. This act shall be in force from and after its ratification.
Ratified this the 6th day of March, A.D. 1925.

CHAPTER 132

AN ACT TO PROVIDE FOR THE FUNDING OF THE DEBIT BALANCE OF THE STATE PRISON, HEREAFTER CALLED "THE STATE PRISON DEPARTMENT," AND TO PROVIDE FOR THE PURCHASE OF FERTILIZER FOR THE STATE PRISON FARMS AND FOR INDUSTRIAL EQUIPMENT TO BE USED IN THE STATE PRISON.

The General Assembly of North Carolina do enact:

SECTION 1. That inasmuch as the debit balance in the operating account of the State Prison, hereafter to be known as "The State Prison Department," has accumulated until it has now been ascertained that such debit balance is, as of January first, one thousand nine hundred twenty-five, two hundred and ninety-eight thousand eight hundred forty-seven and forty-two one hundreds dollars, and since the operation of the said State "The State
Prison Depart-
ment."

Debt transferred
to State Treasury.

Prison Department, from January first, one thousand nine hundred twenty-five to June thirtieth, one thousand nine hundred twenty-five, will further increase the said debit balance, the said total debit balance as finally ascertained, as of June thirtieth, one thousand nine hundred twenty-five, is hereby transferred to and declared to be a part of the debit balance of the State treasury, and that the same is a charge upon the general fund of the State; and since it is necessary to operate the State Prison Department out of the general fund of the State until July first, one thousand nine hundred twenty-five, the State Treasurer is vested with authority to pay for the operating of the State Prison Department until June thirtieth, one thousand nine hundred twenty-five, out of the general fund of the State, and the said State Treasurer shall have and use all authority and power which has been, or may be, at this session of the General Assembly, or hereafter, vested in the State Treasurer, to fund the debit balance of the treasury, by whatever name called, and such power and authority so to fund the same shall include full power and authority to fund the debit balance accruing in the State treasury, from the operation of the State Prison Department on June thirtieth, one thousand nine hundred twenty-five. All obligations issued to fund the same shall carry all the powers, privileges, exemptions and immunities as other obligations to fund the State debit balance.

Authorized
borrow money for
certain purposes.

SEC. 2. That inasmuch as it appears necessary to purchase industrial machinery for use in the State Prison Department, from time to time, in such sum or sums as may be approved by the board of directors of the State Prison Department, not to exceed the sum of one hundred thousand dollars, and since it appears necessary to purchase fertilizer supplies for the farming operations of the State Prison Department, and that said purchase must be made and paid for prior to June thirtieth, one thousand nine hundred twenty-five, in such sums as may be approved by the board of directors of this department, not to exceed the sum of forty thousand dollars, the State Treasurer is hereby authorized and directed, by and with the consent of the Governor and Council of State, to borrow money, temporarily, or for such length of time as may be determined by the Governor and Council of State, not to exceed the sum of one hundred forty thousand dollars, for said purposes, and to agree to pay, and to pay, such rate or rates of interest at such times and places as may be fixed by the Governor and Council of State, and to execute and issue the notes of the State for same.

Faith of State
pledged.

SEC. 3. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the obligations herein authorized.

SEC. 4. That the obligations hereby authorized, after maturity, shall be receivable in payment of all taxes, debts, dues, licenses, fines and demand due the State of any kind whatsoever.

SEC. 5. That all of the obligations of the State issued pursuant to this act shall be exempt from all State, county and municipal taxation, or assessment, direct or indirect, general or special, whether imposed for the purpose of general revenue, or otherwise, and the interest on such obligations shall not be subject to taxation, as for income fund, nor shall said obligations be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation, and it shall be lawful for all executors, administrators, guardians and fiduciary generally, and all sinking fund commissions, to invest any money in their hands in said obligations.

No municipal taxes.

SEC. 6. That all laws and clauses of laws in conflict herewith are hereby, to the extent of such conflict, repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 133

AN ACT TO PROVIDE FOR THE USE OF CERTAIN HIGHWAY REVENUES FOR CERTAIN PURPOSES AND TO AMEND SECTION 27 OF CHAPTER 2, PUBLIC LAWS OF THE REGULAR SESSION OF 1921, AS HERETOFORE AMENDED, AND TO AMEND SECTION 4 OF CHAPTER 188, PUBLIC LAWS OF 1923, AS HERETOFORE AMENDED.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Act for Application of Highway Revenues."

Name of act.

SEC. 2. That section twenty-seven (27) of chapter two (2), Public Laws of one thousand nine hundred and twenty-one, regular session, as heretofore at previous sessions and at this session amended, be and the same is hereby amended to read as follows:

Amendment.

SEC. 27. That the revenues derived in each fiscal year under this act shall be set aside and paid out for the purposes following:

Use of revenue provided for.

First. A sum sufficient to defray the expenses of the State Highway Commission, but not exceeding two hundred and fifty thousand dollars (\$250,000) annually, and a sum sufficient to pay all expenses of collecting the revenues provided hereby, including clerical assistance, the cost of furnishing number

Expenses of highway commission.

plates and mailing same, and the cost of necessary blanks, books and other supplies, such expenses of collecting to be approved by the chairman of the State Highway Commission and not to exceed in any fiscal year four per cent of the total amount of the collections in such year;

Payment principal
and interest on
highway bonds.

Second. A sum sufficient to pay the principal and interest falling due in such fiscal year and on the first day of the ensuing July upon all highway bonds issued and to be issued under this act and under any act or acts passed by the General Assembly at its regular session in one thousand nine hundred and twenty-five or thereafter, including a sum sufficient to make the five hundred thousand dollars (\$500,000) annual sinking fund payments required by chapter one hundred eighty-eight (188), Public Laws one thousand nine hundred and twenty-three, upon the sixty-five million dollars (\$65,000,000) bonds issued and to be issued under this act, such payments to be made in the fiscal year in which falls the beginning of the calendar year in which said chapter one hundred eighty-eight (188) required the same to be made; said five hundred thousand dollars (\$500,000) sinking fund payments for each year to and including the fiscal year one thousand nine hundred and twenty-seven, and one thousand nine hundred and twenty-eight, aggregating two million five hundred thousand dollars (\$2,500,000), having been anticipated and having heretofore been paid;

Use of surplus.

Third. Any surplus of such revenues in any fiscal year including any unused balances of the maximum amounts hereinabove provided for the expenses of the commission and collection of revenues, after provision has been made for all the items hereinabove set forth in this section, shall be subject to disposition by the Highway Commission in the maintenance of highways in the State highway system, and in the construction and reconstruction of highways in said system and in meeting the requirements of the United States government as to Federal aid in such construction and reconstruction. No part of such revenues shall be used in the maintenance, construction and reconstruction of highways or in meeting Federal aid requirements unless the above requirements for expense, interest, principal and sinking fund have been met or can be met from such revenues. If at any time such revenues should be insufficient for interest, principal and sinking fund payments herein required to be made, and for proper maintenance of the highways in the State highway system, additional revenues for such purposes shall be provided by the General Assembly. It shall be lawful to reduce in any year the revenues provided hereby, by act of the General Assembly, which may authorize such reduction for a period not longer at one time than the

biennium for which appropriations for general expense are permitted, but no such act shall be passed unless (a) the sinking fund commission, or if there be no sinking fund commission, the State Treasurer, shall certify to the General Assembly the amount required for the principal, interest and sinking fund payments and (b) the State Highway Commission shall certify to the General Assembly the amount required for maintenance of highways and (c) the General Assembly shall determine that the proposed reduction may be made without prejudice to the payment from the remaining revenues of the amounts so certified for principal, interest, sinking fund and maintenance of highways, as well as the maximum amounts herein set aside to defray the expenses of the commission and for expense of collection: *Provided, however*, that no holder of any highway bonds of the State shall be prejudiced by this amendment or by any act amendatory of this section twenty-seven (27) passed subsequent to the issuance of such bonds, and any such bondholder shall be entitled to all the rights to which he would be entitled if no such amendment had been made.

SEC. 3. That section four (4) of chapter one eighty-eight (188), Public Laws of one thousand nine hundred and twenty-three, as heretofore amended at the present session, be and the same is hereby amended to read as follows:

SEC. 4. That all of the highway bond sinking fund payments to be made under sections two (2) and three (3) hereof, aggregating five hundred thousand dollars (\$500,000) annually, shall be made from the revenues collected under the provisions of said chapter two (2) if such revenues are sufficient therefor after setting aside therefrom the moneys provided by said chapter two (2) for the maintenance of the State Highway Commission and the expenses of collecting highway revenues, and after setting aside moneys necessary for the payment of maturing principal of and interest upon highway bonds of the State: *Provided, however*, that no holder of any highway bonds of the State shall be prejudiced by this amendment or by any act amendatory of this section four (4) passed subsequent to the issuance of such bonds, and any such bondholder shall be entitled to all rights to which he would be entitled if no such amendment had been made.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

Amendment.

Payments highway bond sinking fund.

CHAPTER 134

AN ACT TO PROVIDE THE MACHINERY FOR THE ADMINISTRATION OF APPROPRIATION FOR STATE PRINTING.

Preamble.

Whereas, the Budget Commission has recommended, and the Legislature has adopted, a new policy in reference to printing for State departments, so that one lump sum appropriation shall be made to the Commissioner of Labor and Printing to defray the expense of the printing for all State departments, and it is necessary, also, to provide a method by which, out of said printing appropriation, allocation shall be made for the use of various departments of the State: Now, therefore,

The General Assembly of North Carolina do enact:

Furnishing of
printing, paper,
etc.

SECTION 1. That all printing and stationery supplies for each department of State, including the Supreme Court, Executive Departments, the Corporation Commission, the Department of Labor and Printing, the Department of Public Welfare, the State Board of Health, the Child Welfare Commission, the State Library, the Library Commission, the Department of Agriculture, the Revenue Department, the State Highway Commission, the Automobile License and Tax Department, now conducted by the Secretary of State, the State Historical Commission, the Legislative Reference Librarian, be furnished by the Commissioner of Labor and Printing, and paid for by him by warrants drawn by the Auditor upon the State Treasurer out of the appropriation made for public printing.

Requisition for
supplies.

SEC. 2. That such printing and supplies shall be furnished to each department upon a requisition, in writing, therefor, which shall be made out and signed by the department or person requiring the same, on forms prescribed and furnished by the Commissioner of Labor and Printing, and in such requisition such department, or person, shall plainly state the amount and kind of printing and supplies desired, and, as far as may be possible, shall estimate the amount of the same needed, as a six months supply, and such requisition shall be filed with the Commissioner of Labor and Printing at least sixty days before the printing and supplies asked for are needed, and the said requisition shall be so filled, and a copy thereof furnished by the Commissioner of Labor and Printing to the Budget Bureau.

Appropriations
for public
printing.

SEC. 3. That the said Commissioner of Labor and Printing and the Budget Bureau, in consultation with the heads of the several departments of State, shall, immediately upon the adjournment of each regular session of the General Assembly, allocate to the several departments the appropriations for public printing.

SEC. 4. That the Commissioner of Labor and Printing and the Budget Bureau, in allocating such funds and in furnishing such printing and stationery supplies, shall use their best efforts to conserve the interest of the State, and to that end shall have authority and power to use such paper and such standard forms of printing, so that the best interest of the State may be promoted, and its funds economically conserved.

Authority to use paper, etc.

SEC. 5. That the said Commissioner of Labor and Printing shall keep an account in his office in which each department shall be credited with its allocation for printing and stationery supplies and shall be charged with the amount of each requisition therefor, when filled, and immediately upon the filling of each requisition such department shall be advised by the Commissioner of Labor and Printing as to the status of such account, and no requisition shall be filled, or allowed, in whole or in part, so as to exceed said allotment.

Account of Commissioner of Labor and Printing.

SEC. 6. That this act shall apply to all legislative appropriations for public printing made by the regular session of the General Assembly one thousand nine hundred and twenty-five, and thereafter, and the allocations or allotments of the same shall be made so as to allot, immediately after the adjournment of the present session of the General Assembly, the said public printing appropriation, and to the end that the requisition of the first six months of the next fiscal biennium shall be made and filled hereunder. This act shall not apply to the needs of the several departments for printing and stationery supplies for the period ending June thirtieth, one thousand nine hundred twenty-five.

Application of act.

SEC. 6. A. This act shall not apply to issuance and the printing of the current volumes of the Supreme Court reports and the advance sheets containing the opinions of the Supreme Court, which shall remain under the supervision of the Chief Justice of the Supreme Court.

Does not apply.

SEC. 7. That all laws and clauses of laws in conflict with this act, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A. D. 1925.

CHAPTER 135

AN ACT TO RELIEVE THE CONGESTION OF COURT DOCKETS BY AUTHORIZING ANY COUNTY IN THE STATE TO ESTABLISH A COUNTY COURT.

The General Assembly of North Carolina do enact:

- SECTION 1. That an inferior court with civil jurisdiction only
- Inferior courts. as hereinafter provided may be established by the board of county commissioners of any county in this State upon the petition of a majority of the resident practicing attorneys within the county.
- Jurisdiction of court; proviso clause. SEC. 2. That the said court shall have exclusive original jurisdiction in all civil actions, matters, and proceedings, including all proceedings whatever ancillary, provisional and remedial to civil actions founded on contract or tort, wherein the Superior Court now has exclusive original jurisdiction: *Provided*, that the sum demanded or the value of the property in controversy shall not exceed three thousand dollars (\$3,000).
- Trial title lands. That said court shall have jurisdiction concurrent with the Superior Court in all actions to try title to land and to prevent trespass thereon and to restrain waste thereof: *Provided*, the sum demanded or the value of property in controversy shall not exceed three thousand dollars (\$3,000).
- Proviso. That the said court shall have jurisdiction with the Superior Court in all actions pending in said court to issue and grant temporary restraining orders and injunctions: *Provided*, that the sum demanded or the value of the property in controversy shall not exceed three thousand dollars (\$3,000).
- Restraining orders, etc.; proviso. SEC. 3. That in the trial of civil actions in said court either the plaintiff at the time of filing the complaint or the defendant at the time of filing the answer may in his pleadings demand and have a jury trial as provided in the trial of causes in the Superior Court; that failure to demand a jury trial at the time herein provided shall be deemed a waiver to the right to a trial by jury; that the judge of said court, when in his opinion the ends of justice would be best served by submitting the issues to the jury, may have a jury called of his own motion and submit to it such issues as he may deem material.
- Trial civil actions. Failure to demand jury trial. That jurors shall receive the same compensation as is now provided by law for jurors serving in the Superior Court, to be paid out of the treasury of said county or presentation of a ticket duly issued by the clerk of said court; that the clerk of said court shall tax the sum of three dollars as cost of jury in all jury cases and the same shall be collected by said clerks and paid into the county treasury of said county.
- Compensation jurors.

That the commissioners of said county at their regular meeting on the first Monday of April, in the year nineteen hundred and twenty-five, and each two years thereafter, shall cause names of their jury list to be copied on small scrolls of paper of equal size and put into a box procured for that purpose which must have two divisions marked "No. 1" and "No. 2," respectively, and two locks to same, the keys of one to be kept by the sheriff of said county and the other to be kept by the chairman of the board of commissioners of said county, the box to be kept by the clerk of said board, which box shall be marked "County Court." The names in this box shall be drawn for juries acting as jurors in the said county court and when a jury is demanded in said court the sheriff shall cause to be drawn from said box out of partition "No. 1," by a child not more than ten years of age fifteen scrolls and the scrolls so drawn to make the jury shall be put into partition marked "No. 2," and in all other respects the jury shall be drawn as juries are drawn in the Superior Court; that the jurors of this court shall have the same qualifications as provided for jurors in the trial of causes in the Superior Court; that the said jurors shall be summoned to attend under the mandate from the clerk of said county court directed to the sheriff of said county: *Provided*, that for sufficient cause the judge of this court may issue an order to the board of county commissioners that no jury be drawn for such term or terms of this court, as may seem best to him.

Jury list.

"County Court."

Drawing of jury.

Proviso.

That the challenges allowed in the trial of causes in said county court shall be the same in number and for the same causes as are allowed in the trial of causes in the Superior Court; that all jurors drawn from the box shall be regular jurors; that the said court shall have the same power to summon tales jurors as the Superior Court now has and that when a jury trial is had the jury shall be twelve in number.

Challenges.

Tales jurors.

SEC. 4. That the judge and clerk of said county court are hereby authorized to fix the terms of said court and to make up the docket of said court upon consulting with the bar association of said county.

Docket.

SEC. 5. That witnesses shall be summoned by subpoena issued by the clerk of said court as now provided for the summoning of witnesses for the trial of causes in the Superior Court and shall be allowed the same compensation to be taxed as cost by the clerk of this court.

Witnesses.

SEC. 6. That appeals may be taken by either the plaintiff or the defendant from the said county court to the Superior Court of said county in term time for errors assigned in matters of law in the same manner and under the same requirements as are now provided by law for appeals from the Super-

Appeals.

ior Court to the Supreme Court, with the exception that the record may be typewritten instead of printed and only one copy thereof shall be required; that the time for taking and perfecting the appeals shall be counted from the end of the term; that upon appeals from said county court the Superior Court may either affirm, modify and affirm the judgment of said county court or remand the cause to the county court for a new trial.

Executions.

That the bonds to stay executions shall be the same as now required for appeals from the Superior Court to the Supreme Court; that the judgment of the Superior Court shall be certified to said county court; that final judgment may be rendered unless there is an appeal to the Supreme Court; and that in case of appeal to the Supreme Court upon filing of the certificate from the Supreme Court to the Superior Court said certificate shall be transmitted by the clerk thereof to the clerk of this court.

Summons.

SEC. 7. That all actions shall be commenced in said court by summons running in the name of the State and issued by the clerk of said county court and shall be returnable as is provided by law for summons in the Superior Court; that the plaintiff shall file and retain complaint on or before the return day of such summons; that the defendant shall file a written answer or demurrer and shall make his motion in writing during the term to which the summons is returnable and that the case shall stand for trial at the next succeeding term.

Judgment of court.

SEC. 8. That the judgment of said court may be enforced by execution issued by the clerk thereof, returnable within twenty days; that transcripts of said judgment shall be docketed in the Superior Court of said county and become judgments of the Superior Court as now provided for executions and transcripts of judgments from the courts of justice of the peace with the same limitations as are now provided for judgments of justices of the peace.

Process of court.

SEC. 9. That the process of said court while exercising the jurisdiction of a justice of the peace shall not run outside of said county. In all other cases these processes shall run as processes issue out of the Superior Court.

Removal of cause.

SEC. 10. That when, upon affidavit made before entering upon the trial of any cause before any justice of the peace in said county, it shall appear proper for said cause to be removed for trial to some other justice of the peace, as is now provided by law, said cause may be removed for trial to the said county court.

Rules of practice.

SEC. 11. That the rules of practice as prescribed by law for the Superior Court for the trial of all causes shall apply in

this court, supplemented, however, by such rules and regulations as may be prescribed by the judge of this court relating to causes pending therein.

SEC. 12. That the statutes about bonds for costs and about suits without bonds for costs that now apply to the Superior Court shall also apply to this court; and that wherever the statute provides for a thing to be done by the clerk of the Superior Court or by the judge of the Superior Court or by either, the same thing shall be performed by the clerk of said county court or by the judge of said county court in causes in said county court; that this provision shall apply especially to all provisional remedies as now provided by statute except special proceedings.

Statutes about
bonds for cost,
etc.

SEC. 13. That in all causes removed to or brought into the said county court the cost shall be the same as in the Superior Court; that all cost shall be paid to or collected by the clerk of said county court in the same manner as in the Superior Court and be paid by the said clerk of said county court into the treasury of said county: *Provided*, that for the service of process the fees shall be paid to the officer serving the process. The officers shall perform all the duties in said county court as provided in the Superior Court and receive therefor the same fees as allowed for the same service performed in the Superior Court.

Costs of
removals.

SEC. 14. That after the ratification of this act and the establishment of such court by any county, it shall be the duty of the clerk of the board of commissioners of such county to immediately notify the Governor who shall appoint a judge to preside over such court, and each fourth year thereafter it shall be the duty of the Governor to appoint the judge of each such county court who shall preside over said court, who shall be learned in the law, of good moral character, and who shall at the time of his appointment and qualification be an elector in and for said county; that the said judge shall hold office for a term of four years and until his successor is appointed and qualified. And before entering upon the duties of his office the said judge shall take and subscribe an oath of office as is now provided by law for the judges of the Superior Court and file the same with the clerk of the Superior Court of said county; and the said clerk shall record the same. Said judge shall receive a salary of one hundred dollars (\$100) a week for each week that he is engaged in holding court, payable in equal weekly installments out of the treasury of said county.

Duty clerk of
commissioners.

Appointment of
judge.

Compensation
judge.

That the said judge shall not by reason of his office be prohibited from practicing the profession of attorney at law in

other courts of this State except as to matters pending in connection with or growing out of said county court.

To substitute
for judge.

That when the said judge is unable to preside over said court on account of sickness or absence for other cause he shall appoint some other person learned in the law who shall take the same oath and possess the same qualifications as provided for the judge, to act as a substitute judge with all the powers and duties of the judge, and the compensation of said substitute judge shall be paid by the said judge.

Vacancy.

Any vacancy occurring in the office of judge shall be filled by the Governor of the State.

Compensation
clerk of court.

SEC. 15. That the clerk of the Superior Court of said county by himself or his deputies shall ex officio perform the duties of clerk of said county court and shall be paid a sum not less than one thousand dollars (\$1,000) annually, the amount to be determined by the board of commissioners of said county and paid out of the treasury of said county as full compensation for his duties as clerk of said county court; that upon the failure of the clerk of the Superior Court of said county to qualify under this act or in case of any vacancy in the office of clerk of the said county court such vacancy shall be filled by the board of commissioners of said county; that the necessary files, books, stationery and other material of that nature shall be furnished to the clerk of said county court by said county.

Official
stenographer.

SEC. 16. There shall be an official stenographer of this court whose duty shall be the same as the official stenographer of the Superior Court of said county. Said stenographer fees shall be the same in amount as the fees of the official stenographer of the Superior Court of said county and shall be taxed as cost.

Procedure of
court.

SEC. 17. That the procedure of said county court, except that hereinbefore provided, shall follow the rules and principles laid down in the chapter on civil procedure in the Consolidated Statutes and amendments thereto in so far as the same may be adopted to the needs and requirements of the said county court.

Records, etc.,
of court.

SEC. 18. There shall be dockets, files, and records kept of all proceedings in the said county court, conforming as nearly as possible to the records of the Superior Court.

Court of record.

SEC. 19. That the said county court shall be a court of record and the clerk thereof shall be provided with a seal of said court.

Pending cases.

SEC. 20. That all cases pending in the Superior Court of said county and in the courts of the justice of the peace of said county on the date the court is established shall be tried in the courts wherein they are pending.

First session.

SEC. 21. That the presiding judge of said county court shall hold the first session of said county court within thirty days

after his appointment by the Governor, and other sessions shall be held as provided in this act.

SEC. 22. That the board of commissioners of any county may discontinue such court on written petition signed by the majority of the practicing attorneys of such county.

Court discontinued.

SEC. 23. This act shall not be construed to repeal chapter twenty-seven of the Consolidated Statutes; chapter two hundred and sixteen of the Public Laws of one thousand nine hundred and twenty-three, or any amendments thereto, nor shall it repeal or affect any act establishing any inferior court now existing or that may hereafter be created under the existing law but shall be construed to be supplemental to the existing law and a method by which county courts may be established.

Application of act.

SEC. 24. That the provisions of this act shall not apply to the following counties: Burke, Hyde, Avery, Alexander, Clay, Catawba, Mitchell, Madison, Graham, Swain, Henderson, Duplin, Jackson, Davie, Cherokee, Stokes, Lincoln, Wilkes, Johnston, Person, Pamlico, Watauga, Haywood, Vance, Robeson, Craven, Caldwell, Hoke, Yancey, Anson, Pender, Macon, Onslow, Bladen, Alleghany and Scotland: *Provided*, this bill shall not apply to any of the counties of the present Sixteenth and Seventeenth Judicial Districts.

Does not apply to

SEC. 25. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 26. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 136

AN ACT TO AMEND SECTION 2295 AND 2300 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO ADVANCEMENTS TO CHILDREN FROM ESTATES OF NON-SANE PERSONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-two hundred and ninety-five of the Consolidated Statutes of North Carolina be amended by adding the following at the end of said section:

Amendment.

"When such non-sane person is possessed of a real or personal estate in excess of an amount more than sufficient to abundantly and amply support himself with all the necessities and suitable comforts of life and has no minor children nor immediate family dependent upon him for support, education or maintenance, such advancements may be made out of such excess of the prin-

Additional section.

principal of his estate to such child or grandchild of age for the better promotion or advancement in life or in business of such child or grandchild: *Provided*, that the order for such advancement shall be approved by the resident or presiding judge of the district who shall find the facts in said order of approval."

Amendment.

SEC. 2. That section twenty-three hundred of the Consolidated Statutes of North Carolina be amended by inserting after the word "aforesaid" and after the word "is," in the first line of said section, the words "or advancement from the principal estate."

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 137

AN ACT SUPPLEMENTAL TO AN ACT ENTITLED, "AN ACT PROVIDING FOR THE REGULATION, SUPERVISION, AND CONTROL OF PERSONS, FIRMS, CORPORATIONS, AND ASSOCIATIONS, OWNING, CONTROLLING, OPERATING OR MANAGING MOTOR VEHICLES USED IN THE BUSINESS OF TRANSPORTING PERSONS OR PROPERTY FOR COMPENSATION ON THE IMPROVED PUBLIC HIGHWAYS OF THE STATE WHICH ARE OR MAY HEREAFTER BE DECLARED TO BE PARTS OF THE STATE HIGHWAY SYSTEM, OR ANY OF THE COUNTY HIGHWAYS, AND PRESCRIBING AND IMPOSING LICENSE FEES AND PROVIDING FOR DISPOSITION OF THE REVENUE RAISED BY THE SAME," BEING HOUSE BILL NUMBER 527, AND SENATE BILL NUMBER 5, RATIFIED ON THE 20TH DAY OF FEBRUARY, 1925, FILE NUMBER 228.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That House bill number five hundred and twenty-seven, Senate bill number five, ratified the twentieth day of February, one thousand nine hundred and twenty-five, and file number two hundred and twenty-eight, be amended as follows: That subsection "F" of section number three of said bill be amended by adding to the end of said subsection the following, "*Provided*, that no such vehicle of a greater width than eighty-six inches shall be permitted to be operated after twelve months from the date of ratification of this act."

Conflicting laws repealed.

SEC. 2. All conflicting laws are hereby repealed.
Ratified this 6th day of March, A.D. 1925.

CHAPTER 138

AN ACT TO AMEND SECTIONS 177 AND 194 OF THE PUBLIC SCHOOL LAW. .

The General Assembly of North Carolina do enact:

SECTION 1. That the first paragraph of section one hundred and seventy-seven of chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-three be stricken out and the following inserted in lieu thereof: Amendment.

"How to estimate the salary fund for the special charter or city schools. The salary fund for special charter districts shall be estimated as follows: The county board of education shall incorporate the budget of the special charter districts in the county budget and allow the actual salary for six months in accordance with the adopted salary schedule for each teacher permitted under section one hundred and seventy-six of this article. In all counties where the schools of a special charter district are operated as a part of the county system, and are under the control of the county board of education, and pupils living outside the special charter district are permitted, as the county board of education may direct, to attend free of all tuition charges, the amount of the salary budget of said special charter district shall be estimated in the same way as the budget for any other district school of the county is estimated."
"How to estimate the salary fund for the special charter or city schools."

SEC. 2. That the first paragraph of section one hundred and ninety-four, chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-three, be amended by adding thereto the following: Amendment.

"Provided, that if the county board of education and a special charter district board of trustees fail to agree as to the per cent of the total amount of school tax that belongs to the county board of education and the per cent that belongs to the special charter district board, that either board may appeal to the State Superintendent of Public Instruction, who shall determine the same and report his decision to the county treasurer."
Proviso.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 139

AN ACT TO AMEND CHAPTER 106 OF PUBLIC LAWS,
EXTRA SESSION, 1921, SAID AMENDMENT ONLY TO
APPLY TO THE CITY OF ASHEVILLE.

The General Assembly of North Carolina do enact:

Amendment. SECTION 1. That paragraph two of section two thousand nine hundred and thirty-seven of the printed volumes of chapter one hundred and six, Public Laws of extra session one thousand nine hundred and twenty-one, be and the same is hereby amended by striking out, in line two of said paragraph two, the words "December fifth, nineteen hundred and twenty-one," and by inserting in lieu thereof the words "February twentieth, nineteen hundred and twenty-five."

Amendment. SEC. 2. That clause two of paragraph four, entitled "periods of usefulness," of section two thousand nine hundred and forty-two of said chapter one hundred and six, be and the same is hereby amended by striking out, in line two of said clause, on page one hundred and forty of said printed volumes the word "thirty," and by inserting in lieu thereof the word "forty."

Amendment. SEC. 3. That clause (a) of paragraph seven, entitled "Shortest period of payment," of section two thousand nine hundred and forty-two of said chapter one hundred and six, be and the same is hereby amended by striking out the word "thirty" and by inserting in lieu thereof the word "forty."

SEC. 4. That clause one of paragraph one of section two thousand nine hundred and forty-three of said chapter one hundred and six be and the same is hereby amended by striking out after the word "before," in line one of said clause one, and before the word "not," in line two of said clause, the words "December sixth, one thousand nine hundred and twenty-one," and by inserting in lieu thereof the words "February twentieth, one thousand nine hundred and twenty-five."

Amendment. SEC. 5. That clause five, on page one hundred and forty-two, of paragraph one, of section two thousand nine hundred and forty-three of said chapter one hundred and six, be and the same is hereby amended by inserting after the word "water," in line two of said clause, and before the word "gas," in said line of said clause, the word "sewer," and by adding at the end of said clause five of said section the following: "(6) and the amount of bonded debt not exceeding five per centum of the assessed valuation of property as last fixed for municipal taxation included in the gross debt and incurred or to be incurred for school purposes, viz.: acquiring, erecting, altering, enlarging,

improving or equipping school buildings, or acquiring or improving lands for school purposes."

SEC. 6. That paragraph two, entitled "Limitations upon passage of ordinance," of section two thousand nine hundred and forty-three of said chapter one hundred and six, be and the same is hereby amended by inserting after the word "water" in line five of said paragraph two, and before the word "gas," in said line of said paragraph, the word "sewer," and by inserting after the word "purposes" and before the word "or," in line six of said paragraph two, the words "or school purposes as defined in this section," and also by adding after the word "purposes," in line six of said paragraph two, the following words "and are authorized to be included in the deductions set forth in said statement."

Amendment.

SEC. 7. That section two thousand nine hundred and fifty-two of said chapter one hundred and six be and the same is hereby amended by striking out the word "three," in line three of said section, and by inserting in lieu thereof the word "five."

Amendment.

SEC. 8. That section two thousand nine hundred and sixty-five of said chapter one hundred and six be and the same is hereby amended by striking out after the word "on," in line three of said section, and before the words "and was," in line four of said section, the words "December sixth, one thousand nine hundred and twenty-one," and by inserting in lieu thereof the words "February twentieth, one thousand nine hundred and twenty-five."

SEC. 9. That all amendments of said chapter one hundred and six, authorized by this act, shall only be applicable to the city of Asheville, in Buncombe County.

Application of amendments.

SEC. 10. That all laws and parts of laws in conflict with the provisions of this act be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 11. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 140

AN ACT TO AMEND CHAPTER 40 OF THE PUBLIC LAWS OF 1919.

The General Assembly of North Carolina do enact:

That section one (1) of chapter forty (40) of the Public Laws of nineteen hundred and nineteen be and the same is hereby amended as follows:

Amendment.

SECTION 1. By adding at the end of section one (1) the following:

"Provided further, that the managers of Holt Lake, Inc., shall have the power and authority to catch and remove suckers, mullets, black fish, cat fish, gars, and other fish destructive to game and edible fish from the waters of said Holt Lake in any manner deemed best."

Conflicting laws
repealed.

SEC. 2. That all laws or clauses of laws in conflict with this act be and the same is hereby repealed.

SEC. 3. That this act shall be in full force from and after its ratification.

Ratified this 6th day of March A.D. 1925.

CHAPTER 141

AN ACT TO REQUIRE SEPARATE SPECIFICATIONS FOR CERTAIN CONTRACT WORK.

The General Assembly of North Carolina do enact:

SECTION 1. That every officer, board, department, commission or commissions charged with the duty of preparing specifications or awarding or entering into contract for the erection, construction or alteration of buildings in any county or city, when the entire cost of such work shall exceed ten thousand dollars, must have prepared separate specifications for each of the following branches of work to be performed: 1. Heating and ventilating. 2. Plumbing and gas fitting. All such specifications must be so drawn as to permit separate and independent bidding upon each of the classes of work enumerated in the above subdivisions. All contracts hereafter awarded by any county, or city, or a department, board, commission, or commissioner, or officer thereof, for the erection, construction or alteration of buildings or any part thereof, shall award respective work specified in the above subdivisions separately to responsible persons, firms or corporations regularly engaged in their respective line of work.

Separate
specifications.
Bidding.

SEC. 2. That every officer, board, department, commission or commissions charged with the duty of preparing specifications or awarding or entering into contract for the erection, construction or altering of buildings for the State, when the entire cost of such work shall exceed ten thousand dollars, must have prepared separate specifications for each of the following branches of work to be performed: 1. Heating and ventilating. 2. Plumbing and gas fitting. All such specifications must be so drawn as to permit separate and independent bidding upon each of the classes of work enumerated in the above subdivisions. All contracts hereafter awarded by the State or a department, board, commis-

Separate
specifications.
Bidding.

sioner, or officer thereof, for the erection, construction or alteration of buildings, or any part thereof, shall award the respective work specified in the above subdivisions separately to responsible and reliable persons, firms or corporations regularly engaged in their respective line of work.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 142

AN ACT TO AMEND PART 3, ARTICLE 1, CHAPTER 84 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE JOINT COMMITTEE ON AGRICULTURAL WORK.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand six hundred and eighty of the Consolidated Statutes is hereby repealed and the following is substituted in lieu thereof:

4680. *Purpose of the committee.* It shall be the purpose of the joint committee for agricultural work to prevent duplication and to maintain greater coöperation on the part of the North Carolina State College of Agriculture and Engineering and the State Department of Agriculture, Immigration and Statistics; and the joint committee shall have authority to settle any and all questions relative to jurisdiction or duplication of work that may be referred to it by either the president of the college or the Commissioner of Agriculture, and the decision of the joint committee not inconsistent with the law shall be binding on both institutions. The joint committee shall meet at least once each year at the call of the chairman to receive reports from the president of the college and the Commissioner of Agriculture on the relation of the two institutions with special reference to the research or any other work in which the two institutions are interested, and to make recommendations to the governing bodies of each that may tend to increase their coöperation in promoting agricultural improvement in the State.

Amendment.

SEC. 2. That section four thousand six hundred and eighty-one of the Consolidated Statutes is hereby repealed and the following is substituted in lieu thereof:

Section repealed.

4681. *Funds for research work.* After the Board of Agriculture has provided for the work of its several departments each year in accordance with law, the remainder of the funds received by the Department of Agriculture shall be apportioned for agri-

Substitute.

cultural research work, including such experiments, investigations and tests as may be deemed important.

(a) For the year nineteen hundred and twenty-five-twenty-six, the sum of sixty thousand dollars shall be appropriated for research work to be conducted for the Department of Agriculture by the North Carolina State College of Agriculture and Engineering, this being approximately the amount appropriated by the Board of Agriculture to the college for the year nineteen hundred and twenty-four-twenty-five, and the amount that the Board of Agriculture agrees to appropriate to the college for research work for the fiscal year nineteen hundred and twenty-five-twenty-six.

(b) On or before June first, one thousand nine hundred and twenty-six, and each year thereafter, the State Board of Agriculture shall estimate the amount that shall be available for research work, including tests, experiments and investigations to be conducted by the college for the Department of Agriculture for the next ensuing year, and shall certify the amount to the president of the college: *Provided*, if the Board of Agriculture shall fail to certify the amount as provided in this subsection, the same amount appropriated to the college for the current year shall be appropriated for the next ensuing year.

(c) The joint committee on agricultural work shall determine how the funds appropriated to the college shall be disbursed and the Commissioner of Agriculture is authorized and directed to make requisitions on the State Treasurer payable to the treasurer of the college in the manner approved by the joint committee.

(d) The president of the college shall transmit annually to the Commissioner of Agriculture a report of the research and other work conducted by the college from funds derived from the Department of Agriculture.

Other sections
in effect; conflict-
ing laws repealed.

SEC. 3. That all other sections of part three, article one, chapter eighty-four of the Consolidated Statutes, not repealed by this act are hereby declared to be in full force and effect and all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect on and after the date of its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 143

AN ACT TO AMEND CHAPTER 136 OF THE PUBLIC LAWS
OF 1923.

The General Assembly of North Carolina do enact:

SECTION 1. Section two hundred and twenty of chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-three is hereby amended by inserting at the end of said section the following words:

Amendment.

"In the case of a special charter district coterminous with or situated entirely within an incorporated city or town, said petition shall be presented to the governing body of said city or town, and the election shall be ordered by said governing body."

Addition.

SEC. 2. Section two hundred and twenty-three of said chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-three is hereby amended by inserting the words "or special charter district" after the words "local tax district," in the first line of said section.

Amendment.

SEC. 3. Section two hundred and thirty of said chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-three is hereby amended so as to read as follows:

Amendment.

Sec. 230. *Enlarging boundaries of district within incorporated city or town.* The boundaries of a district situated entirely within the corporate limits of a city or town, but not coterminous with such city or town, may be enlarged so as to make the district coterminous with such city or town either in the manner prescribed by this section or in the manner prescribed by section two hundred and twenty-six of this act: *Provided, however,* that no district shall be enlarged under this section if the new territory necessary to be added to such district, in order to make it coterminous with such city or town, has any bonded debt incurred for school purposes, other than debt payable by taxation of all taxable property in such district and such new territory. In cases where the local annual tax voted to supplement the funds of the six months public school term is of the same rate in such district and in the new territory necessary to be added to such district in order to make the district coterminous with such city or town, the county board of education shall have power to enlarge the boundaries of the district as aforesaid. In cases where such tax rates are not the same, the boundaries of the district shall become so enlarged upon the adoption of a proposition for such enlargement by a majority of the qualified voters of such new territory. The governing body of such city or town may at any time, upon petition of the board

Enlarging boundaries of district within incorporated city or town.

Proviso.

Where annual tax is of same rate.

Question of enlargement of district.

Election.

Vote in favor.

of education or other governing body of such district, or upon its own initiative if the governing body of the city or town is also the governing body of the district, submit the question of enlarging the district as aforesaid to the qualified voters of such new territory proposed to be added to such district at any general or municipal election or at a special election called for said purpose. Such an election may be ordered and held and a new registration for said election provided under the rules governing elections for local taxes as provided under the article, except that the election and registration shall be ordered by and held under the supervision of and the result of the election determined by the governing body of such city or town. The ballots to be used in said election shall have printed or written thereon the words: "For the enlargement of.....school district, pursuant to section two hundred and thirty of chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-three, as amended," and "Against the enlargement of.....school district, pursuant to section two hundred and thirty of chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-three, as amended." If a majority of the qualified voters of such new territory proposed to be added to such district shall vote in favor of such enlargement, said district shall thereupon become coterminous with said city or town, and there shall be levied annually in such new territory all taxes previously voted in said district for the purpose of supplementing the funds for the six months public school terms for said district and for the purpose of paying the principal or interest of any bonds or other indebtedness previously issued or incurred by said district; and a vote in favor of such enlargement shall be deemed and held to be a vote in favor of the levying of such taxes. The validity of the said election and of the registration for said election and of the correctness of the determination of the result of said election shall not be open to question except in an action or proceeding commenced within thirty days after the determination of the result of said election. At the same time that said election is held it shall be lawful to hold an election in the entire territory of said city or town on the question of issuing bonds of said city or town or of said school district as so enlarged, for school purposes, and levying a sufficient tax for the payment of said bonds, or on the question of levying a local annual tax on all taxable property in said city or town or in said school district as so enlarged, to supplement the funds for the six months public school term for said district, in addition to taxes for the payment of bonds, in the same manner that would be lawful if said district had been so enlarged prior to the

submission of said questions. One registration may be provided for all of said simultaneous elections.

SEC. 4. Said chapter one hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-three is hereby further amended by inserting between sections three hundred and seventy-eight and three hundred and seventy-nine of said act a new section, which shall be numbered three hundred and seventy-eight-a and shall read as follows:

Amendment.

Effect of act.

"Sec. 378-a. This act shall not affect any local or private act heretofore or hereafter enacted authorizing the issuance of bonds or other obligations for school purposes, but the powers hereby conferred and the methods of procedure hereby provided shall be deemed to be conferred and provided in addition to and not in substitution for those conferred or provided by any such local or private act, so that any district, municipality, township, county, or other political subdivision authorized to issue bonds for school purposes, may proceed under any such local or private act applicable to it, without regard to the restrictions imposed by this act, or may proceed under this act without regard to the restrictions imposed by any other act."

SEC. 6. All acts and parts of acts inconsistent with this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 144

AN ACT TO AMEND SECTION 5314 OF THE CONSOLIDATED STATUTES IN RELATION TO DRAINAGE DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. Section five thousand three hundred and fourteen of the Consolidated Statutes is hereby amended by adding at the end of said section the following words:

Amendment applying to Rowan, Robeson and Iredell counties.

"A petition signed by resident landowners in a proposed drainage district, or owners of land which will be affected or assessed for the expense of the proposed improvements, who constitute less than a majority of all such resident landowners or who own less than three-fifths of all the lands which will be affected or assessed as aforesaid, may be filed under this section, and shall be deemed to be sufficiently signed, if the petition shall have first been submitted to and approved by the board of county commissioners and the board of health of the county in which

Application of act.	the petition is filed: <i>Provided</i> , that this act shall apply only to the drainage districts in Rowan County, Robeson County, and Iredell County."
Conflicting laws repealed.	SEC. 2. That all acts and parts of acts inconsistent with this act are hereby repealed.
	SEC. 3. That this act shall be in force and effect from and after its ratification.
	, Ratified this 6th day of March, A.D. 1925.

CHAPTER 145

AN ACT TO PROVIDE FOR CAUSING BONDS OR NOTES DEPOSITED BY INSURANCE COMPANIES TO BE REGISTERED IN THE NAME OF THE STATE TREASURER.

Name of act.	<i>The General Assembly of North Carolina do enact:</i>
	SECTION 1. That this act shall be known as "The act for registration of securities deposited by insurance companies."
Bonds or notes of insurance companies to be registered.	SEC. 2. That the Insurance Commissioner is hereby empowered, upon the written consent of any insurance company depositing with the Insurance Commissioner or the State Treasurer under any law of this State, any state, county, city or town bonds or notes which are payable to bearer, to cause such bonds or notes to be registered as to the principal thereof in lawful books of registry kept by or in behalf of the issuing state, county, city or town, such registration to be in the name of the Treasurer of North Carolina in trust for the company depositing the notes or bonds and the State of North Carolina, as their respective interest may appear, and is further empowered to require of any and all such companies the filing of written consent to such registration as a condition precedent to the right of making any such deposit or right to continue any such deposit heretofore made.
Notation and signature.	SEC. 3. That bonds or notes so registered shall bear notation of such registration on the reverse thereof, signed by the registering officer or agent, and may be released from such registration and may be transferred on such books of registry by the signatures of the State Treasurer.
Expenses.	SEC. 4. That the necessary expenses of procuring such registration and any transfer thereof shall be paid by the company making the deposits.
	SEC. 5. That this act shall be in force and effect from and after its ratification.
	Ratified this 6th day of March, A.D. 1925.

CHAPTER 146

AN ACT TO AMEND CHAPTER 120 OF THE PUBLIC LAWS OF NORTH CAROLINA, EXTRA SESSION, 1924, SO AS TO INCLUDE RANDOLPH COUNTY WITHIN THE PROVISIONS OF SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and twenty of the Public Laws of North Carolina, extra session, one thousand nine hundred and twenty-four, be and the same is hereby amended by striking out the word "Randolph" in the proviso of section one of said act. Amendment.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 147

AN ACT TO AMEND SECTION 6054 OF VOLUME III AND INDEX OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO PLACE PENDER COUNTY UNDER THE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand fifty-four of volume three of the Consolidated Statutes and Index be and the same is hereby amended by striking out, in line seven of said section, the word "Pender." Amendment.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 148

AN ACT TO AMEND CHAPTER 613, PUBLIC LAWS OF 1909, RELATIVE TO COMMISSION ALLOWED THE SHERIFF OF RUTHERFORD COUNTY FOR THE COLLECTION OF TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter six hundred and thirteen of the Public Laws of one thousand nine hundred and nine be and the same Amendment.

is hereby amended by striking out section one of said chapter and inserting in lieu thereof the following: "Section one. That the sheriff of Rutherford County shall be allowed a commission of two per centum of all taxes collected by said sheriff in lieu of all other compensation for collecting said taxes: *Provided*, that this act shall not affect the collection of taxes up to and including the year one thousand nine hundred and twenty-four."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 149

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS, EXTRA SESSION, ONE THOUSAND NINE HUNDRED AND TWENTY-FOUR, SO AS TO INCLUDE JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section one (1) of chapter one hundred twenty, Public Laws, extra session, one thousand nine hundred twenty-four, be amended by striking out the word "Johnston," in line twenty-six (26), between the word "Jackson," in line twenty-six (26), and the word "Jones," in line twenty-six (26).

Conflicting laws
repealed.

SEC. 2. That all laws or clauses of laws in conflict herewith, and especially all of chapter five hundred eighty-one of Public-Local Laws of one thousand nine hundred twenty-three in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 150

AN ACT TO AMEND SECTION 79, CHAPTER 136, PUBLIC LAWS OF 1923, RELATING TO THE ENLARGEMENT OF SPECIAL CHARTER DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seventy-nine, chapter one hundred thirty-six, Public Laws of one thousand nine hundred twenty-three, be amended by striking out after the word "districts," on

Amendment.

line six, the words "where the tax rates are the same," and by adding at the end of said section the following: "*Provided*, that when the tax rates are not the same, only the lower rate of tax may be levied in the whole territory."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in full force and effect from and after the date of its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 151

AN ACT TO AMEND SECTION 5646 OF VOLUME III, CONSOLIDATED STATUTES, RELATING TO THE ENLARGEMENT OF LOCAL TAX OR SPECIAL CHARTER SCHOOL DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand six hundred and forty-six (5646) of article twenty-three, chapter education, of volume three, Consolidated Statutes, be and is hereby amended by striking out the period after the word "enlarged," in line fourteen thereof, and adding between the word "enlarged" and the word "in" the following: "or by any part of the new territory."

Amendment.

SEC. 2. That it shall not be necessary, in enlarging school districts under section five thousand six hundred and forty-six (5646) of article twenty-three, chapter education, of volume three, Consolidated Statutes, or under section five thousand six hundred and fifty thereof, for county boards of education to adopt a countywide plan of organization, under the provisions of said chapter.

Countywide plan
not necessary.

SEC. 3. This act shall be held and is intended to amend section two hundred and twenty-six (226) of chapter one hundred and thirty-six (136) of the Public Laws of nineteen hundred and twenty-three, the addition made in section one (1) hereof, is to be added after the word "enlarged," in line seventeen, said section two hundred and twenty-six (226); wherever the words "section five thousand six hundred and forty-six (5646)" of article twenty-three (23), chapter education, of volume three (3), Consolidated Statutes are used in section two (2) hereof, they shall be construed to mean section two hundred and twenty-six (226) of chapter one hundred and thirty-six (136) of the Public Laws of nineteen hundred and twenty-three, and wherever the words "section five thousand six hundred and fifty (5650)" are used in section two (2) hereof, they shall be construed to mean "section

Amendment.

two hundred and thirty (230), chapter one hundred and thirty-six (136) of the Public Laws of nineteen hundred and twenty-three."

Conflicting laws
repealed.

SEC. 4. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 152

AN ACT AUTHORIZING THE FEDERAL GOVERNMENT TO ACQUIRE LANDS IN NORTH CAROLINA FOR THE PROTECTION OF NAVIGABLE STREAMS AND TO ADMINISTER SUCH LANDS FOR NATIONAL PARK PURPOSES.

The General Assembly of North Carolina do enact:

United States
given authority
acquire lands.

SECTION 1. The United States is hereby authorized to acquire lands by condemnation or otherwise in this State for the purpose of preserving the navigability of navigable streams and for holding and administering such lands for National Park purposes: *Provided*, that this act shall in no wise affect the authority conferred upon the United States and reserved to the State in sections eight thousand fifty-seven (8057) and eight thousand fifty-eight (8058) of the Consolidated Statutes.

Condition.

SEC. 2. This consent is given upon condition that the State of North Carolina shall retain a concurrent jurisdiction with the United States in and over such lands so far that civil process in all cases, and such criminal process as may issue under the authority of the State of North Carolina against any person charged with the commission of any crime, without or within said jurisdiction, may be executed thereon in like manner as if this consent had not been given.

Conflicting laws
repealed.

SEC. 3. All conflicting laws are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 153

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS, EXTRA SESSION, 1924, SO AS TO INCLUDE CASWELL, FRANKLIN, RUTHERFORD AND STOKES COUNTIES AMONG COUNTIES WHOSE COUNTY COMMISSIONERS ARE AUTHORIZED TO ISSUE NOTES FOR SCHOOL BUILDINGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter one hundred and twenty, Public Laws, special session, one thousand nine hundred twenty-four, be amended by striking out, in line twenty-two thereof after the word "Carteret" and before the word "Catawba," the words "Caswell, Franklin, Rutherford and Stokes." Amendment.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 154

AN ACT TO PROVIDE ANY GROUP OF COUNTIES TO ESTABLISH AND MAINTAIN A HOSPITAL FOR THE TREATMENT OF TUBERCULOSIS.

The General Assembly of North Carolina do enact:

SECTION 1. That any group of counties within the State of North Carolina shall have power and authority at any time hereafter to establish, erect, and maintain a hospital for the care and treatment of persons suffering with the disease known as tuberculosis, as hereinafter provided in this act.

Group of counties
authorized estab-
lish hospital.

SEC. 2. That the boards of commissioners of each such group of counties in North Carolina may, by majority vote of said boards or upon petition of five per cent (5%) of the freeholders of said counties, shall, after thirty days notice at the courthouse door of each of the counties and publication in one or more newspapers published in each of said counties, order an election to be held at the next general election, or order a special election to be held at such time as they may fix, to determine the will of the people in each of the counties in the group whether there shall be issued and sold bonds to an amount not to exceed two hundred thousand dollars (\$200,000) for each county in the group, to bear interest at such rate as said boards may fix and to be payable, both principal and interest, when and where they may decide. The proceeds of said bonds to be used in securing

Vote of people
on bond issue.

lands and erecting or altering buildings and equipping same, to be used as a hospital for the treatment of tuberculosis. If the majority of the qualified voters in each county of the group at said election shall vote in favor of the issuing of said bonds, then said bonds shall be issued and sold by said boards and a special tax shall be levied to pay the interest on said bonds and provide a sinking fund to pay said bonds at maturity. Said boards of commissioners are hereby also authorized to levy a special annual tax not to exceed five cents on the one hundred dollars valuation of property and fifteen cents on the poll to be used as a maintenance fund for said hospital for tuberculosis.

SEC. 3. That the county commissioners at the next general election or special election shall cause to be placed at each voting precinct in the counties of the group a ballot box marked "Joint County Tuberculosis Hospital," and cause to be printed and distributed official ballots labeled "For Joint County Tuberculosis Hospital," and official ballots labeled "Against Joint County Tuberculosis Hospital," said election to be governed by the laws of the State.

SEC. 4. That for each hospital so established there shall be elected a board of managers, consisting of two members from each county in the group and of one member at large. The two members from each county shall be elected by a majority vote of their respective board of county commissioners, and the one member at large shall be elected from any one of the counties in the group at a meeting of and by a majority vote of the combined boards of commissioners of the several counties in the group. The member at large shall hold office for two years and the other members shall hold office for four years where there are only two counties in the group, and for six years where there are more than two counties in the group, unless sooner removed

for cause by the combined boards of commissioners of the several counties in the group: *Provided*, that the commissioners of all the counties of the group at a joint meeting shall determine the length of the term of office of the various members of the board of managers first elected; one member to serve one, two, three and four years, respectively, if there are only two counties in the group; one member to serve one, two, three, four, five and six years, respectively, if there are three counties in the group; one member to serve for one, two, three and four years, respectively, and two members to serve for five and six years, respectively, where there are four counties in the group; one member to serve for one year, and one for two years, and two members for three, four, five and six years, respectively, where there are five counties in the group: *Provided, also*, that any vacancies in such board may be filled by the boards of county com-

Term of office.

Proviso:
vacancies.

missioners for the unexpired term, unless the vacancy is for the office of member at large, in which case the vacancy shall be filled for the unexpired term by the commissioners of all the counties of the group at a joint meeting. In all counties having health officers, such health officers shall, in addition to the other members, be ex officio members of such board of managers. Women shall be eligible for election to such board of managers. The compensation for such board shall be the same as that of the county commissioners.

Compensation.

SEC. 5. That authority in regard to the purchase of lands, erection and maintenance of buildings, selection of officers, employees and attendants, formulation of rules and regulations for the admission and government of patients, and general conduct of the hospital, shall vest in the board of managers; that no one related by blood or marriage to any member of the board of managers shall be appointed to any office or position in connection with the hospital, except by unanimous vote of the board of managers; that all property, both real and personal, pertaining to such hospital shall be vested jointly in the counties of the group: *Provided, however*, that any donations, bequests, or devises made for the use of such hospital shall be held by the counties in the group in trust according to the terms of such donation, devise, or bequest.

Authority vested in board of managers.

Proviso: donations, etc.

SEC. 6. That the boards of county commissioners of the group, or the board of managers, according to the authority vested in them by the boards of county commissioners of the group or by this act, shall have power and authority to purchase property, both real and personal, to make contracts, to formulate, change, and alter rules and regulations for the admission and government of patients, and to do all things reasonably incidental or necessary to carry out the true intent and purpose of this act. Patients may be admitted and kept without charge or for such compensation as may be deemed just and proper in each particular case: *Provided*, that no person who is not a bona fide resident of the counties maintaining such hospital shall be kept for less than actual cost.

Commissioners or managers to purchase property.

Proviso.

SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 155

AN ACT TO AID VETERANS OF THE LATE WORLD WAR IN OBTAINING HOMES AND TO SUBMIT THE PROPOSITION THEREFOR TO A DIRECT VOTE OF THE PEOPLE AT THE GENERAL ELECTION IN 1926.

The General Assembly of North Carolina do enact:

“World War
Veterans Loan
Act.”

SECTION 1. This act shall be known and may be cited as the “World War Veterans Loan Act.”

Purpose of act.

SEC. 2. The purpose of this act is, in recognition of military service, for the encouragement of patriotism, and to promote the ownership of homes, to provide a means by which soldiers, sailors, marines and others who served with the armed forces of the United States in the recent world war against the central powers may acquire urban homes or farms upon favorable terms.

Enlisted men en-
titled to borrow
money.

SEC. 3. Every person who has enlisted, inducted, warranted or commissioned and who served honorably in active duty in the military or naval service of the United States at any time between the sixth day of April, one thousand nine hundred and seventeen, and the eleventh day of November, one thousand nine hundred and eighteen, and who, at the time of entering such service, was a resident of the State of North Carolina, and who is honorably separated or discharged from such service, or who is still in active service, or has been retired, or who has been furloughed to a reserve, and who was in such service for a period longer than sixty days, shall be entitled to borrow money from the fund provided by this act upon filing application and otherwise complying with the terms hereof so long as and to the extent that the funds herein provided for are available for that purpose.

Benefits do not
extend to.

SEC. 4. The benefits of this act shall not be extended to the following classes of persons:

(a) Those who were dishonorably discharged or discharged without honor; or

(b) Those who, being in the military or naval service, refused on conscientious, political, or other grounds to subject themselves to discipline or to render unqualified service; or

(c) Those who, though in the service, did civilian work at civilian pay; or

(d) Those whose military service was confined to taking training in any students army or navy training corps.

SEC. 5. That before any such person can become a beneficiary under this act, such person must have complied with chapter one hundred and ninety-eight of the Public Laws, regular session of

one thousand nine hundred and twenty-one, relating to the registration of honorable discharges in the office of register of deeds as provided in said act, and such person, at the time of making application for loan as hereinafter provided, shall attach said application to a copy of such person's honorable discharge, which said copy shall show the book and page in which such discharge is recorded, and same shall be certified by such register of deeds and attested by the official seal of his office.

Registration of honorable discharges.

SEC. 6. That if any person shall fraudulently conspire to or shall obtain the benefits of this act merely for the purpose of procuring, or assisting in, the sale of any real estate, such person shall be guilty of misdemeanor and fined or imprisoned in the discretion of the court.

Fraudulent conspiracy.

SEC. 7. The administration of this act shall be under the direction and control of a board of advisers consisting of the Secretary of State, who shall be chairman, ex officio, of said board; the Commissioner of Agriculture, the Attorney-General, the Commissioner of Labor and Printing and the Treasurer of the State of North Carolina, of which board the Treasurer of the State shall be, ex officio, the treasurer. Said board, as soon as possible after the ratification of this act as hereinafter provided, shall appoint a competent person to be known as "Commissioner of the Veterans Loan Fund," who shall hold his said office at the will of said board, and who shall receive an annual salary, payable monthly, of thirty-five hundred dollars. Said commissioner shall maintain his office in the city of Raleigh, space for which shall be provided in the same manner as space for other State offices is provided.

Board of advisers.

SEC. 8. The commissioner, with the approval of the board of advisers, is authorized to appoint such assistants as may be necessary to aid in the administration of this act and to appoint competent appraisers to pass upon the security offered for loans hereunder. The commissioner shall cause each application for a loan to be carefully considered and the property offered as security to be appraised. The report of the appraiser shall be made in writing to the commissioner, who shall bring the same before the board of advisers for its consideration. No loan shall be made unless it shall be approved by the commissioner and two members of the board of advisers. The board of advisers shall fix the compensation to be paid to the assistants and appraisers and the commissioner shall conduct the affairs of his office and administer this act in as efficient and economical manner as possible. The commissioner shall prescribe rules and regulations for the management of his office and the administration of this act and shall specify the nature and extent of the information to be submitted in all applications for loans and

Assistants.

Application for loan.

Compensations.

shall require abstracts and approval of the title of property offered as security for loans in such manner as he may determine and as may be approved by the board of advisers.

Rules concerning
loans.

SEC. 9. No loan shall be made in excess of three thousand dollars to any one person hereunder, nor for a longer period than twenty years, and only one loan shall ever be made to any one person. No loan shall exceed seventy-five per cent of the appraised value of the real property offered as security. No loan for twenty years shall be granted hereunder except upon application filed on or before January first, one thousand nine hundred and thirty-one. The applicant shall forward with his application and deposit with the commissioner such fund as the commissioner may require out of which shall be paid the cost and expense of appraising the property offered as security. The applicant shall pay the cost of the determination of title, registration fees, and such other actual expense as may be incurred in the investigation of the applicant's property. The commissioner, subject to the approval of the board of advisers, is authorized to prescribe such rules and regulations for the administration of this act and to do such acts or things in connection therewith as may be necessary to fully effectuate and carry out the intent and purpose of this act, whether or not such act or thing is specifically referred to herein.

Payment of loans.

SEC. 10. All loans made under this act shall be repayable in not more than twenty equal annual payments or not more than forty equal semiannual payments. All loans made under this act shall bear six per cent interest, payable semiannually. The principal or any part thereof in multiples of fifty dollars, may be repaid upon any interest payment date after the expiration of five years from the date of said loan or within five years by consent of the commissioner: *Provided*, in case of a loan made on city or town property, the commissioner in his discretion may require monthly payments to be made thereon.

Proviso.

SEC. 11. That for the purpose of carrying out the provisions of this act and of creating a fund from which the loans herein provided for shall be made, the board of advisers is hereby authorized, empowered and directed to issue and sell bonds of the State of the amount of two million dollars, the proceeds from the sale of which shall be applied to the purposes herein set forth. Said bonds shall be known, styled and designated: "State of North Carolina World War Veterans Loan Bonds." Said bonds shall bear interest at a rate to be fixed by the board of advisers but not exceeding five per cent per annum, payable semiannually, and to be paid at a time to be fixed by the board of advisers. Said bonds shall be dated, issued and sold from time to time in such amounts as the board of advisers may find nec-

Bond issue
authorized.

essary to provide sufficient funds to meet applications made to and approved by it. All bonds authorized and issued under this act shall be coupon or registered bonds of the denomination of one hundred dollars or some multiple thereof and shall be payable twenty years from the date of issue and shall be signed by the Governor and the State Treasurer and sealed with the Great Seal of the State. The coupons thereon may be signed by the State Treasurer alone, or he may have lithographed, engraved or printed thereon a facsimile of his signature. The said bonds shall be in all other respects in such form as the board of advisers may direct. The bonds until sold shall be deposited with the State Treasurer, and when sold the proceeds of the bonds shall be paid to the State Treasurer and kept in a separate fund to be designated as the "World War Veterans Loan Fund." The Treasurer upon issuance of said bonds may, if necessary, pledge said bonds as collateral for temporary loans pending a sale thereof. All expenses necessarily incurred in the preparation and sale of said bonds shall be paid from the proceeds of such sale.

Sale of bonds.

Expenses.

SEC. 12. All payments on loans, whether principal or interest, shall be made to the State Treasurer, and shall be deposited and held in a separate fund as above designated and applied to the payment of said bonds when and as they become due: *Provided, however,* that said board of advisers may in its discretion authorize and direct the commissioner to make loans out of the fund so created to such persons as are authorized hereunder to receive loans, same to be repaid in equal, annual, semiannual, or monthly installments, maturing at such time as may be required to pay of the bonds authorized by this act at and when they mature: *Provided further,* that a sum sufficient to cover the semi-annual interest on said bonds shall be provided out of said payments. The accounts of the treasurer of the board of advisers shall be audited annually by the State Auditor.

Payments to
State Treasurer.

SEC. 13. The cost of administering this act, including salaries and other expenses provided for herein, shall be paid from the difference between the interest received from the loans made hereunder and the interest on the bonds of the State to be issued: *Provided,* that until such time as the income herein provided for shall become sufficient to pay the cost of administration of this act, the expense thereof shall be paid out of the general fund as other expenses of the State are paid: *Provided further,* that any surplus over and above the expense of the administration of this act, when accumulated, shall be paid into the general fund until such amount as the general fund may have advanced as aforesaid has been fully repaid.

Costs.

Question submitted to voters.	<p>SEC. 14. The question of contracting a bonded indebtedness of the State of North Carolina to the amount of two million dollars for the purpose of this act shall be submitted to the voters of the State at the general election to be held in one thousand nine hundred and twenty-six for the election of members of the General Assembly. A separate ballot shall be printed and distributed by the State Board of Elections to the poll holders in said election to be voted in said election upon which shall be printed or written the words "For World War Veterans Loan Bonds," and an equal number of ballots upon which shall be printed or written the words "Against World War Veterans Loan Bonds" shall be likewise distributed. If a majority of the votes cast on this proposition in said election are "For World War Veterans Loan Bonds," the board of advisers created by this act shall proceed immediately to carry into effect the provisions hereof. If a majority of the votes cast on this proposition in said election are "Against World War Veterans Loan Bonds," then this act shall be thereby annulled. Notice of the submission of the proposition shall be given by the Secretary of State. the ballot canvassed and returned, abstracts of the vote made and submitted, the votes canvassed, and a declaration of the results made by the State Board of Elections, and if a majority of the votes cast on the proposition shall be "For World War Veterans Loan Bonds," the State Board of Election shall certify the vote to the Secretary of State and, upon receipt by him of such certificate, this act shall be in full force and effect.</p>
Separate ballot.	
Results.	
Unconstitutionality.	<p>SEC. 15. If any section of this act is declared unconstitutional, the remainder of such act shall continue in full force.</p>
Conflicting laws repealed.	<p>SEC. 16. All laws or clauses of laws in conflict with the provisions of this act are hereby repealed.</p>
	<p>SEC. 17. This act shall be in force and effect from and after its ratification.</p>
	<p>Ratified this the 6th day of March, A.D. 1925.</p>

CHAPTER 156

AN ACT TO AMEND CHAPTER 27, ARTICLE 6, OF THE THIRD VOLUME OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO THE TERMS OF SUPERIOR COURT OF RANDOLPH COUNTY.

The General Assembly of North Carolina do enact:

Amendment.	<p>SECTION 1. That the part of article six, chapter twenty-seven, of the third volume of the Consolidated Statutes of North Carolina, as amended by chapter twenty-three, Public Laws of the</p>
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General Assembly of one thousand nine hundred and twenty-four, relating to the terms of the Superior Court of Randolph County, be and the same is hereby amended by striking out all that part of the last line on page eighty-six of said volume, after the word "cases" in said line, and also striking out the first line and first four words of the second line of page eighty-seven, down to the word "seventh," in the second line on said page, so that there will be no court in May and June.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 157

AN ACT TO IMPOSE CERTAIN DUTIES, HERETOFORE EXERCISED BY THE BOARD OF INTERNAL IMPROVEMENTS, UPON THE GOVERNOR AND COUNCIL OF STATE.

Whereas, chapter one hundred and seven of the Consolidated Statutes of one thousand nine hundred and nineteen, entitled "Internal Improvements" has been repealed by a bill ratified at the present session of the General Assembly; and

Preamble.

Whereas, there are certain duties and powers heretofore imposed upon the board of internal improvements which should be imposed upon some other existing body; therefore,

The General Assembly of North Carolina do enact:

SECTION 1. The Governor and Council of State shall have charge of all the State's interest in all railroads, canals and other works of internal improvements.

Governor and Council of State to have charge.

SEC. 2. When an appropriation is made by the State to any work of internal improvement conducted by a corporation, the State shall be considered, unless otherwise directed, a stockholder in such corporation, and shall have as many shares as may correspond with the amount of money appropriated; and the acceptance of such money shall be deemed to be a consent of the corporation to the terms herein expressed.

State considered stockholder.

SEC. 3. The president or other chief officer of every railroad, canal, or other public work of internal improvement in which the State owns an interest, shall, when required to do so by the Governor, make or cause to be made to the Governor and Council of State a written report of its affairs. This report shall show:

Written report of railroads, etc.

1. Number of shares owned by the State.
2. Number of shares owned otherwise.
3. Face value of such shares.
4. Market value of each of such shares.

Contents of report.

5. Amount of bonded debt, and for what purpose contracted.
 6. Amount of other debt, and how incurred.
 7. If interest on bonded debt has been punctually paid as agreed; if not, how much in arrears.
 8. Amount of gross receipts for past year, and from what sources derived.
 9. An itemized account of expenditures for past year.
 10. Any lease or sale of said property, or any part thereof, to whom made, for what consideration, and for what length of time.
 11. Suits at law pending against his company concerning its bonded debt, or in which title to all or any part of such road or canal is concerned.
 12. Any sales of stock owned by the State, by whose order made, and disposition of the proceeds.
- Any person failing to report as required by this section shall be guilty of a misdemeanor and be fined or imprisoned at the discretion of the court.

Report of Council
to General
Assembly.

SEC. 4. The Governor and Council of State shall biennially report to the General Assembly.

Contents.

1. The condition of all railroads, canals, or other works of internal improvement in which the State has an interest, and they shall at the same time suggest such improvement, enlargement, or extension of such work as they shall deem proper, and such new works of similar nature as shall seem to them to be demanded by the growth of trade or the general prosperity of the State.

2. The amount, condition, and character of the State's interest in other railroads, roads, canals, or other works of internal improvement in which the State has taken stock, to which she has loaned money, or whose bonds she holds as security.

3. The condition of such roads or other corporate bodies, in detail, as are referred to in the previous section, giving their entire financial condition, the amount and market value of the stock, receipts and disbursements for the previous year or since the last report; the amount of real and personal property of such corporations, its estimated value, and such suggestions with regard to the State's interest in the same as may to them seem warranted by the status of the roads or corporations.

4. The names of all persons failing or refusing to report as is required by law.

Not to encumber
franchises.

SEC. 5. No corporation or company in which the State has or owns any stock or any interest shall sell, lease, mortgage, or otherwise encumber its franchise, right of way, or other property, except by and with the approval and consent of the Governor and Council of State.

SEC. 6. The Governor shall appoint on behalf of the State all such officers or agents as, by any act, incorporating a company for the purpose of internal improvement, are allowed to represent the stock or other interests which the State may have in such company; and such person or persons shall cast the vote to which the State may be entitled in all the meetings of the stockholders of such company under the direction of said Governor; and the said Governor may, if in his opinion the public interest so requires, remove or suspend such persons, officers, agents, proxies, or directors in his discretion.

Company for purpose of internal improvements.

SEC. 7. The Governor and Council of State shall have the power to investigate the affairs of any corporation or association described in section three of this act, and may require the Attorney-General or the Corporation Commission to assist in making such investigation under the rules and regulations prescribed in chapter twenty-one of the Consolidated Statutes of one thousand nine hundred and nineteen.

Power of investigation.

SEC. 8. All laws and parts of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 9. This act shall take effect from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 158

AN ACT TO UNIFY AND CONSOLIDATE THE TAX COLLECTING FORCES OF THE STATE, AND TO TRANSFER TO THE DEPARTMENT OF REVENUE THE DUTIES TO COLLECT THE TAXES WHICH HAVE BEEN HERETOFORE COLLECTED BY THE DEPARTMENT OF THE SECRETARY OF STATE AND THE DEPARTMENT OF INSURANCE.

The General Assembly of North Carolina do enact:

SECTION 1. That all the duties, powers and privileges conferred upon the Secretary of State by chapter two, Public Laws of one thousand nine hundred twenty-one, and all laws amendatory thereof, be and the same are hereby transferred to and imposed upon the Commissioner of Revenue, and wherever, in such laws, the words "Secretary of State" appear, the same shall hereafter mean and be held and construed to be "the Commissioner of Revenue," to the same extent and effect as if the same had been written therein when first enacted.

Transfer of duties.

SEC. 2. That all the duties, powers and privileges imposed upon the Secretary of State, under and by virtue of chapter

Duties, powers,
privileges, etc.,
transferred.

two thirty-six, Public Laws of one thousand nine hundred twenty-three, commonly known as "The Motor Vehicle Registration Act," be and the same are hereby transferred to and imposed upon the Commissioner of Revenue, and wherever, in said act, the words "Secretary of State" appear, the same shall hereafter be held and construed to be "the Commissioner of Revenue," to the same effect as if the said law had been so written when first enacted. This section shall apply, not only to said act, but to all amendments thereto.

Amendment.

SEC. 3. That section five, chapter seventy, Public Laws, extra session, one thousand nine hundred twenty-four, be and the same is hereby amended by inserting therein, in line three, after the words "department of the State" and before the words "and the remaining space," the words, "and the Department of Revenue."

Assignment
quarters.

SEC. 4. That when the Department of Revenue shall have moved to the building referred to in section three of this act, then the board of public buildings and grounds shall, in their discretion, assign the present quarters of the Department of Revenue, to such uses as may appear proper, in order to use the same to the best interests of the State.

Transfer duties,
etc., of Insurance
Department.

SEC. 5. That all the duties, powers and privileges which heretofore have been, or which may be, at this session of the General Assembly, imposed upon the Insurance Department and the Insurance Commissioner and his subordinates, with reference to the collection of any taxes, licenses, or fees, including any and all funds for the benefit of the State revenue, are hereby transferred to and imposed upon the Revenue Department and the Commissioner of Revenue, with the same force and effect as if the same had been originally imposed upon him. This act shall not deprive or take from the Insurance Department the imposition, computation, or assessment, or determination of the amount of any tax, license, or requirement to pay money for the benefit of the State, and the said Insurance Department shall continue to exercise said duties, powers and privileges, but when the same shall have been determined or fixed, or computed, or assessed, or due, the said Insurance Department shall immediately notify, in writing, the Revenue Department, stating the amount and the purpose thereof, and the firms, persons or corporations by whom the same may be due, and the said Revenue Department shall immediately proceed in the collection thereof, with all the powers, privileges and authorities heretofore imposed upon the Insurance Department.

Collection
of taxes.

SEC. 5a. That all fees, taxes, licenses, or other charges, to be paid, pursuant to laws enacted at the present session of the General Assembly or hereafter, by any and all "bus" lines, "for

hire" cars, jitneys, including all such carriers by whatever name called, shall be collected by the Commissioner of Revenue, and the words "Commissioner of Revenue" are hereby inserted in such laws, and all amendments thereto, in the place and stead of the words "Secretary of State," in so far as the collecting of such fees, licenses, taxes or other charges which are to be paid by the said "bus" lines, "for hire" cars, jitneys and such carriers, by whatever name called, is provided for, and the Corporation Commission shall perform all other duties therein provided for, including the approval and acceptance of forms and bonds, except such duties as are to be performed by the State Highway Commission, and which are prescribed in an act ratified February twenty, nineteen hundred and twenty-five, entitled "An act providing for the regulation, supervision and control of persons, firms, corporations and associations owning, controlling, operating or managing motor vehicles used in the business of transporting persons or property for compensation." The said Corporation Commission shall, however, immediately after the determination, levying, assessing or computing of the same, certify to the Commissioner of Revenue such fees, licenses, taxes or other charges, giving the amount thereof, the name or names by whom each specific amount is due, and the purposes thereof and the fund to which such fees, licenses, taxes or other charges belong when collected, and the Revenue Commissioner shall forthwith proceed to collect the same according to law.

SEC. 6. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

Conflicting laws
repealed.

SEC. 7. That this act shall be in force from and after the first day of April, one thousand nine hundred and twenty-five.

Date of effect.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 159

AN ACT TO AMEND CHAPTER 62, PUBLIC LAWS, EXTRA SESSION, 1920, IN SO FAR AS SAME APPLIES TO MECKLENBURG COUNTY, AND TO PROVIDE FOR REPORTING TO THE COUNTY SUPERVISOR ALL TRANSFERS OF REAL ESTATE BEFORE THE DEEDS EFFECTING SAME SHALL BE ADMITTED TO PROBATE FOR REGISTRATION.

The General Assembly of North Carolina do enact:

SECTION 1. That section three of chapter sixty-two, Public Laws, extra session, one thousand nine hundred and twenty, be and the same is hereby amended by adding at the end thereof,

Amendment.

the following: "*Provided*, this section shall not apply to Mecklenburg County."

Probate for
registration.

SEC. 2. That from and after the first day of May, one thousand nine hundred and twenty-five, no deed or other instrument transferring a beneficial title to real estate or to any interest in real estate located in Mecklenburg County shall be entitled to probate for registration in the office of the register of deeds of said county, unless and until such instrument first shall have been submitted to the county auditor or county supervisor of said county, so as to enable said county supervisor to obtain a record of the property or interest in the property conveyed by said instrument, the correct description of same, the actual consideration for which said conveyance was made, and such other information as may be reasonably necessary for the purpose of making certain that said property shall be properly listed for taxation: *Provided*, that this section shall not be construed to apply to mortgages, deeds of trust, options, contracts to convey, leases or other instruments except those actually transferring a beneficial interest in real estate.

Description of
property, etc.

SEC. 3. That in order to enforce the provisions of this act the said county supervisor shall require that every such instrument so submitted to him shall set forth a description of the property by metes and bounds, or otherwise sufficient accurately to identify said property, and shall also set forth the actual consideration for which said conveyance is made, or else that there be filed with said county supervisor at the time of the submission of said instrument a certificate executed by the grantor in said conveyance and acknowledged by him before the county supervisor, a notary public, or other officer authorized by law to take acknowledgment of deeds, setting forth a description of said property by metes and bounds, or otherwise sufficient accurately to identify said property, together with the actual consideration for which said conveyance is made, which certificate shall be filed by said county supervisor among the records of his office. Forms for such certificates shall be supplied by the board of commissioners and shall be furnished to persons desiring same by the county supervisor upon request.

Upon submission
of deed.

SEC. 4. That upon the submission to said county supervisor of a deed or other instrument conforming to the requirements of the preceding sections of this act, or of a deed or other instrument, together with a certificate conforming to the requirements of section four of this act, it shall be the duty of said county supervisor immediately to make a record of the names of the grantor and grantee, description of the property or interest in property conveyed, and the actual consideration for such conveyance, and thereupon to stamp upon said deed, with a stamp

to be provided by the board of commissioners for that purpose, a notation indicating that said instrument has been properly submitted to said county supervisor according to the provisions of this act, and showing the date of such submission, and to authenticate such notation so stamped upon said deed by endorsing thereon his initials. Unlawful.

SEC. 5. That from and after the first day of May, one thousand nine hundred and twenty-five, it shall be unlawful for the clerk of the Superior Court or any assistant or deputy clerk to probate for registration and instrument such as described in this act unless such instrument shall bear the notation duly authenticated provided in the preceding section of this act; and the violation of this provision shall render said clerk of the Superior Court liable to the county in the penal sum of one hundred dollars (\$100.00) which may be recovered by the county in an action therefor: *Provided, however*, the failure to comply with the provisions of this act shall not affect the validity of any deed or other instrument which in other respects shall be properly probated. Proviso.

SEC. 6. That in order that the recording of instruments shall not be delayed by the procedure set forth in this act the board of commissioners is authorized at any time to appoint one or more assistant county supervisors, who shall be qualified and sworn in the manner provided for by law for township list-takers and assessors, and such assistant county supervisors shall be authorized to receive, pass upon, and stamp instruments transferring an interest in real estate in the manner prescribed in this act to the same extent as the county supervisor, and to administer oaths in all cases where necessary in order to obtain full and correct information concerning any taxable property in said county. It shall be the duty of the county supervisor to see that he, or at least one assistant county supervisor, shall be and remain present in the county tax office for the purpose of carrying out the provisions of this act at all times during the hours when the office of the clerk of Superior Court is open for business, or during such hours as may be directed by the board of commissioners: *Provided, however*, it shall not be the duty of the said county supervisor or assistant county supervisor to transmit to the office of the clerk of Superior Court for probate any instrument submitted to him in accordance with the requirements of this act, but all such instruments shall be stamped as provided in this act and returned to the person submitting the same. To avoid delay.

SEC. 7. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 8. That the provisions of this act shall not become operative until they are put into effect by resolution of the board of county commissioners of Mecklenburg County; and thereafter the said board of county commissioners of Mecklenburg County shall have the power and authority to rescind and repeal the provisions of this act by appropriate resolution.

Ratified this the 6th day of March, A.D. 1925.

Power to rescind
and repeal.

CHAPTER 160

AN ACT TO PLACE THE UNINCORPORATED VILLAGE OF ROSEMARY, HALIFAX COUNTY, UNDER THE STATE-WIDE FIRE PROTECTION LAW.

The General Assembly of North Carolina do enact:

General fire
district extended.

SECTION 1. That chapter one hundred and ninety-nine of the Consolidated Statutes with the amendments thereto shall apply to the unincorporated village of Rosemary, Halifax County. The general fire district of said unincorporated village of Rosemary is hereby defined as extending from the corporate limits of the town of Roanoke Rapids one mile in every direction. The fire zones for the business district for said unincorporated village of Rosemary are hereby described and defined as follows:

First zone.

First Zone: Beginning at the southeastern intersection of Ninth Street and Roanoke Avenue, thence along the southern side of Ninth Street in an easterly direction one hundred and forty feet to the west side of the twenty-foot public alley, thence along the western side of said alley in a southern direction to a point in said western alley boundary two hundred feet south of Eleventh Street, thence at right angles to said alley a straight line in a western direction across Roanoke Avenue one hundred and forty feet beyond the western boundary of Roanoke Avenue to a point in the eastern boundary of the public twenty-foot alley, thence in a northern direction along the eastern boundary of said alley to the southeastern intersection of said alley with Ninth Street, thence along the southern boundary of Ninth Street to the beginning.

Second zone.

Second Zone: All the territory lying within the following limits bounded on the north by Thirteenth Street, on the east by the twenty-foot public alley parallel to Roanoke Avenue, and one hundred and forty feet distant therefrom, on the south by the property of the Seaboard Air Line Railway Company, and on the west by the twenty-foot public alley parallel to Roanoke Avenue and one hundred and forty feet distant therefrom.

SEC. 2. It is hereby made the duty of the board of county commissioners of Halifax County to appoint a fire commissioner for said unincorporated village of Rosemary for such term and at such compensation as they may deem reasonable.

Appointment fire commissioner.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 161

AN ACT TO AMEND CHAPTER 120, PUBLIC LAWS, EXTRA SESSION, 1924, SO AS TO INCLUDE WAKE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter one hundred twenty, Public Laws, extra session, one thousand nine hundred twenty-four, be amended by striking out the word "Wake," in line thirty-two between the words "Vance" and "Warren."

Amendment.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 162

AN ACT TO AMEND SECTION 1608 OF SUBCHAPTER 4 OF THE CONSOLIDATED STATUTES, PERTAINING TO RECORDERS' COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eight of subchapter four (4) of the Consolidated Statutes be amended by striking out the word "Pitt" where it occurs in line five (5) of said section.

SEC. 2. That when either party to any cause coming before any recorder's court established in Pitt County under subchapter four, article eighteen of Consolidated Statutes, shall file a written request for removal of such cause to the county court it shall be the duty of the presiding judge to transfer the same to the county court of Pitt County, or if any such party shall demand a trial by jury it shall be the duty of such judge to transfer such cause to the Superior Court of Pitt County for trial.

Amendment.

Conflicting laws repealed.

SEC. 3. That all laws or clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 163

AN ACT TO REORGANIZE THE STATE PRISON AND TO REPEAL AND REENACT CHAPTER 130 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AND ACTS AMENDATORY THERETO.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That chapter one hundred thirty of the Consolidated Statutes of one thousand nine hundred nineteen be and the same is hereby amended so as hereafter to read as follows:

State's Prison
Department State
government.

7698. The State's Prison shall be and continue a department of the State government and it shall be vested with all the property, real and personal, choses in action and other rights now owned, held or enjoyed by the former corporation known as the State Prison.

Board of
directors.

7699. The State Prison Department shall be governed and controlled by a board of directors, except as hereinafter provided, and this board shall consist of a chairman and six other members, all of whom shall be appointed by the Governor, by and with the advice and consent of the Senate. The term of office of the chairman and the six directors shall be four years, which term shall begin at their appointment by the Governor during the session of the General Assembly of one thousand nine hundred and twenty-five; and quadrennially thereafter.

Governor may
remove directors.

7700. *Governor may remove directors.* The Governor is empowered to remove the chairman or any member of the board of directors from office with or without cause.

Governor to fill
vacancies.

7701. *Governor to fill vacancies.* Whenever any vacancy shall occur in such board of directors the same shall be filled by the Governor.

Oath of office.

7702. *Directors to take oath of office.* The board of directors shall meet at the State Prison, near Raleigh, or in the city of Raleigh, immediately after their appointment upon notice from the Governor, and after taking the proper oath of office before some person authorized to administer oaths, enter upon the discharge of their duties. Any person appointed to fill a vacancy in such board of directors shall immediately, upon notice of

such appointment from the Governor, take the oath of office and enter into the discharge of his duties.

7703. *Directors to employ servants and agents.* The board of directors, by and with the consent and approval of the Governor, are authorized to employ such managers, superintendents and wardens as they may deem necessary; and the board of directors are further authorized to employ such physicians, supervisors, overseers and other servants and agents as they may deem necessary for the management of the affairs of the State Prison Department, and the safekeeping and employment of the convicts therein confined. The compensation and duties of the managers, superintendents and wardens shall be fixed by the board of directors, by and with the consent and advice of the Governor. The board of directors shall fix the compensation of all physicians, supervisors, overseers and other servants and agents, prescribe their duties by proper rules and regulations, and may discharge them at will. Any manager, superintendent or warden may be discharged by the board of directors, by and with the consent and approval of the Governor.

Directors to employ servants and agents.

7704. *Employees' bonds; money paid to State Treasurer.* The board of directors shall require of its officers, employees, or agents, who may be authorized by law, or hereafter authorized by the board of directors, to collect or receive the moneys and earnings of said institution, to enter into bonds payable to the State of North Carolina in such penal sums as may be approved by the board, with such security or securities, conditioned upon the faithful performance of the duties of such officers, employees or agents in collecting and receiving, and paying over the moneys and earnings of the State Prison. Only such corporate security shall be accepted by the said board as is licensed to do such business within the State of North Carolina.

Employees' bonds; money paid to State Treasurer.

7705. *Acquisition and alienation of property.* That whenever it may be necessary or convenient in the conduct of the operations of the State Prison Department, or when hereafter expressly authorized by law, such property, both real and personal, as may be desired by the board of directors, by and with the advice, consent and approval of the Budget Bureau, and Governor, and Council of State, may be acquired by gift, devise, purchase, or lease; and all such gifts, devises, purchase or lease shall be made to the State of North Carolina; and whenever it may be necessary or convenient, in the opinion of the said board of directors, by and with the advice, consent and approval of the Budget Bureau and the Governor, and Council of State to dispose of any such property, either real or personal, or any interest or estate therein by lease, subletting, sale or conveyance, such disposal may be effected upon the adoption of the resolution of

Acquisition and alienation of property.

the board of directors by vote of majority of the board of directors, and approved by the Budget Bureau, and Governor and Council of State. All leases, bills of sale, and conveyance necessary to execute such powers of lease, subletting, sale and conveyance shall be executed in the name of the State of North Carolina by the Governor, attested by the Secretary of State, with the Great Seal of the State of North Carolina affixed thereto; and such conveyance shall be admitted to registration in the several counties of the State upon such probate as is now required by law for other corporate conveyances.

Directors manage property and convicts.

7706. *Directors manage property and convicts.* The board of directors shall have charge of, and, through its agents and employees, manage all the property and effects of the State Prison Department, and conduct the operation of all its affairs subject to the provisions of this chapter. The board of directors may adopt and enforce such rules and regulations for the government of the State Prison Department, its agents and employees and the convicts therein confined as to them may seem just and proper.

Custody, employment, etc., of convicts.

7707. *Custody, employment, hiring out and recapture of convicts.* The board of directors shall make provision for receiving, keeping in custody until discharging by law, all such convicts as may be now confined in said prison and such as may be hereafter sentenced to imprisonment therein by the several courts of this State. The board of directors shall have full power and authority to provide for the employment of such convicts, either in the prison or on farms leased or owned by the State of North Carolina, or elsewhere, or otherwise; and may contract for the hire or employment of any able-bodied convicts upon such terms as may be just and fair, but such convicts so hired, or employed, shall remain under the actual management, control and care of the board of directors, or its employees, agents and servants: *Provided, however,* that no female convict shall be worked on public roads or streets in any manner.

Recapture of convicts.

SEC. 2. The board of directors may provide for the recapture of convicts that may escape from such prison and may pay such reward and expense of recapture to any person making the same. Any citizen of North Carolina shall have authority without warrant to apprehend any convict who may escape before the expiration of the term of his imprisonment, and to retain him in custody and redeliver him to the State Prison Department.

Reports.

7708. *Reports.* The board of directors shall make to the Budget Bureau, or to the Governor, a full report of the finances and physical condition of the State Prison Department on the first day of July of each year hereafter, and at such other times as the Governor, or director of the budget, may call for same;

and said report shall contain such information as may be desired by the Budget Bureau, or the Governor.

7709. *Compensation of the board; not eligible to other office or employment in connection with the State Prison Department.* Each member of the board of directors shall receive as compensation for his services, four dollars (\$4.00) per day for such days, or fractional parts thereof, as he may be engaged in the duties of said board, together with five (5) cents per mile traveled while in the discharge of his official duties; but the board may allow its chairman a salary in lieu of the per diem and mileage above set forth, and may confer such authority and impose such duties upon him in reference to the management of the institution as it may think proper. No member of the board of directors shall be eligible to any employment in connection with the State Prison Department.

Compensation of board.

7710. *Directors not to furnish supplies.* No director shall furnish any supplies or materials, directly or indirectly, for the support of the convicts, or for the use of the State Prison Department.

Directors not to furnish supplies.

7711. *Duty of State Treasurer and regulation of disbursement of funds for the State Prison Department.* All moneys received, or collected, by the State Prison Department, or its agents, officers, or employees thereof, belonging to the State shall be paid to the State Treasurer at such times and in such manner as may be prescribed by law, and in default of any specific requirement otherwise provided by law as to the deposit of same, then the Budget Bureau is hereby empowered and directed to make such rules and regulations for the payment of such funds to the State Treasurer as may in its opinion be just and proper, and in conformity with the policy of the State with reference to the deposit with and payment to the State Treasurer of funds belonging to the State.

Duty of State Treasurer.

The State Prison Department shall hereafter be operated upon legislative appropriations, and disbursements on account of these institutions shall be made by the State Treasurer upon warrants drawn by the State Auditor after the presentation of itemized vouchers, approved by the board of directors, who shall indicate their approval thereon by the signature of the chairman of the board. Duplicates of such vouchers shall be kept and filed in the office of the chairman of the board of directors and the originals thereof shall be kept and filed, after payment, in the office of the State Treasurer.

7712. *Work of convicts on public roads.* The board of directors of the State Prison Department are authorized to work the prisoners committed to their charge on the public roads of the State by organizing State camps for housing and feeding the

Work of convicts on public roads.

prisoners while at work on such roads, but the construction of such camps must be in accordance with plans approved by the State Highway Commission and the State Board of Health, but if worked upon the public roads of any county or subdivision thereof, then such county or subdivision shall pay to the State Prison such compensation as may be agreed upon by such county, or subdivision thereof, and the board of prison directors.

Supervision of
jails and camps
by Board of
Health.

7713. *Supervision of jails and camps by Board of Health.* The State Board of Health shall have the same supervision of all jails, county camps or other places of confinement of county or city prisoners in regard to the method of construction, sanitary or hygienic care as they have over the State Prison Department. and no jail, county camp, or other place of confinement of county or city prisons shall be constructed or used as such for a period of six months, unless the State Board of Health shall have approved the same, and the violation of this section shall constitute a misdemeanor punishable by fine or imprisonment, or both, in the discretion of the court.

Sanitary and
hygienic care of
prisoners.

7714. *Sanitary and hygienic care of prisoners.* The sanitary and hygienic care of the prisoners shall be under the direction, supervision, and regulation of the State Board of Health, and all camps and camp equipment shall conform to the plans and specifications of and be approved by the State Board of Health; and the board of directors of the State Prison shall do such things as may be necessary to carry out the recommendations of the State Board of Health. The supervision of the State Board of Health shall apply to the State Prison, the State farms, and county or State camps or other places where the prisoners are confined or housed, and such recommendations as shall be made by the State Board of Health regarding clothes, bedding, tableware, and bathing for the prisoners shall be carried out by the board of directors of the State Prison.

Quarters at
State Farm.

7715. *Quarters at State farm.* In order to erect suitable quarters for the prisoners kept at the State farms, the board of directors of the State Prison Department is authorized and directed to spend a sufficient amount of the funds, under the control of the board, for permanent improvements, to pay for the erection of sanitary quarters for the prisoners with individual cells, when cells are deemed necessary, for each prisoner, and the plans and specifications for the erection of such quarters shall be approved by the State Board of Health.

What prisoners
sent to State
Prison.

7716. *What prisoners sent to State Prison.* All persons convicted of crime punishable by imprisonment in the State Prison in any of the courts of this State whose sentence shall be for five years or more shall be sent to the State prison.

Convicts sent to
place of labor.

7717. *Convicts sent to place of labor.* The board of directors shall, as far as practicable, make arrangements for the convey-

ing of convicts from the places where convicted direct to the place where they are to be worked, when it would be to the interest of the State so to do.

7718. *To be sent within five days.* The sheriff, having in charge any prisoner sentenced to the State Prison Department shall proceed to send him to the State Prison Department or place of assignment within five days after the adjournment of the court at which he was sentenced, if no appeal has been taken.

To be sent within five days.

7719. *Copy of affidavit filed with commissioners.* The sheriff shall file with the board of commissioners of his county a copy of his affidavit as to necessary guard, together with a copy of his itemized account of expenses, both certified to by the auditor as true copies of those on file in his office.

Copy of affidavit filed with commissioners.

7720. *State not liable for expenses before convicts received.* The State is not liable for the expenses of maintaining convicts until they have been received by the State Prison Department authorities, nor shall any moneys be paid out of the treasury for support of convicts prior to such reception.

State not liable for expenses before convicts received.

7721. *Board to make regulations.* The board of directors is authorized to adopt such rules and regulations for enforcing discipline as their judgment may indicate, not inconsistent with the constitution and laws of the State. And they shall print and post the same in the cells of the convicts, and the same shall be read to every convict in the State Prison Department when received.

Board to make regulations.

7722. *Infraction of rules recorded.* The board of directors shall require to be kept a book in which shall be entered a record of every infraction of the published rules of discipline, with the name of the prisoner so guilty, and the punishment inflicted therefor, which record shall be submitted to the directors at their monthly meeting.

Infraction of rules recorded.

7723. *Prisoners classified and distinguished.* The board of directors of the State Prison Department shall direct the classification of all male prisoners committed to their charge into three classes or grades, as follows: In the first class shall be included all those prisoners who have given evidence that they will, or whom it is believed will, observe the rules and regulations and work diligently, and are likely to maintain themselves by honest industry after their discharge; in the second class shall be included those prisoners who have not as yet given evidence that they can be trusted, but are competent to work and are reasonably obedient to the rules and regulations of the institution; and in the third class shall be those prisoners who have demonstrated that they are incorrigible, have no respect for the rules and regulations, and seriously interfere with the

Prisoners classified and distinguished.

discipline and the effectiveness of the labor of the other prisoners. The men of the first class shall be known as honor men, and when grouped together in camps as hereinafter provided for the camp shall be known as "honor camp," and they shall wear a distinctive but not very conspicuous uniform, and shall be worked without guards, and when in prison or camps, or in any other place of detention, they shall not be chained or under armed guards at night. The men of the second class shall wear a conspicuous uniform, and shall be worked under armed guards, but shall not wear chains, while at work, but may or may not be chained at night, in the discretion of the superintendent. The men of the third class shall be dressed in stripes, shall be worked under armed guards, wear chains during the day, whether this is considered necessary, and be chained at night when in camp, and shall be worked as far as possible in stockades, inclosing rock quarries, but may be worked on public roads in camps containing only this class of men, at the discretion of the superintendent, or that may hereafter be made by the General Assembly. The classification of male prisoners shall apply to female prisoners so far as it relates to commutation of time and pay for their work. Honor men may be worked wherever any work is being carried on by the prison, provided their privileges and immunities as set forth in this section are in no wise abridged.

Assignment to
classes and
changes.

7724. *Assignment to classes and changes.* Persons sentenced to the penitentiary, or State Prison Department, for the first time shall be placed in the first or second class, but the assignment of a prisoner to any one of the three classes referred to in this article shall not be considered to mean that such prisoner must remain in such class, but a prisoner may be changed from a lower to a higher class or from a higher to a lower class, depending upon his behavior, and it is the purpose and intent of this section to direct the board of directors of the State Prison to encourage and assist the men to improve themselves that they can be transferred from a lower to a higher class or grade.

Commutation of
time.

7725. *Commutation of time.* The men of the first class shall be allowed a commutation of their sentence of one hundred and four days for each year served, and the men of the second class shall be allowed a commutation of their sentence of seventy-eight days for each year they serve, and the men of the third class shall be allowed a commutation of their sentence of fifty-two days for each year they serve. If a man remains in the third class for three continuous years, he shall not be allowed any further commutation of time. In the event any prisoner shall be sentenced for a less period of time than one year, said prisoner shall be entitled to a proportionate commuta-

tion of his sentence. The board of directors of the State Prison Department, by and with the advice and consent and approval of the Governor, and Commissioner of Public Welfare, may make such regulations and pay such sums to prisoners at the expiration of their sentence as may in their judgment adequately aid such prisoners in securing employment and in defraying their expenses to the place of such employment within this State, or to the place from which said prisoners were sent to the State Prison, having due regard to article eleven, section eleven, of the Constitution, "that all penal and charitable institutions shall be made as nearly self-supporting as is consistent with the purposes of their creation."

7726. *Employment at useful labor.* The board of directors of the State Prison Department shall, through the superintendent, wardens, managers, or officials of the penitentiary, state farms, or reformatories in the State, so far as is practicable, cause all the prisoners in such institutions who are physically capable thereof to be employed at useful labor.

Employment at useful labor.

7727. *Prisoners examined for assignment to work.* Each prisoner committed to the charge of the board of directors of the State Prison Department shall be carefully examined by a competent physician in order to determine his physical and mental condition, and his assignment to labor and the work he is required to do shall be dependent upon the report of said physician as to his physical and mental capacity.

Prisoners examined for assignment to work.

7728. *Whipping or flogging prisoners.* It is unlawful for the board of directors of the State Prison to whip or flog, or have whipped or flogged, any prisoner committed to their charge until twenty-four hours after the report of the offense or disobedience, and only then in the presence of the prison physician or prison chaplain; and no prisoner other than those of the third class as defined in this article shall be whipped or flogged at any time.

Whipping or flogging prisoners.

7729. *Prisoner's supplies and clothes to be marked.* The prisoner's number shall be used for marking all clothes, bedclothing, beds, and other supplies used by prisoners, so that when such clothes, bedclothing, and supplies are washed and cleaned they shall be always returned for the use of the same prisoner.

Prisoner's supplies and clothes to be marked.

7730. *Uniform for prisoners; felon's stripes.* It is the duty of the several judicial officers of the State, in assigning any person to work the public roads of any county, to designate in each judgment that such as may be convicted of a felony shall wear felon's stripes, and such as are convicted of a misdemeanor shall not wear felon's stripes. In order to carry into effect the provisions of this section, the State Prison Board shall prescribe a uniform to be worn by persons convicted of

Uniform for prisoners; felon's stripes.

felony, and a uniform to be worn by persons convicted of a misdemeanor which shall be different and easily distinguished from the uniform of the felon; but the board of directors of the State Prison Department or other governing authority may in their discretion allow prisoners sentenced for misdemeanor only to wear clothes similar to that worn by the ordinary citizen. The board of commissioners of the respective counties in which convicts are worked on the public roads shall provide uniforms of each kind, except in those cases exempted in this section.

Violation as to work in felon's uniform; officers liable.

7731. *Violation as to work in felon's uniform; officer liable.*

It shall be unlawful to work persons convicted of a felony in other than the uniform of a felon, or to clothe a person convicted of a misdemeanor in the uniform of a felon. Any superintendent of convicts or other persons in authority who shall violate this law shall be guilty of a misdemeanor, and fined or imprisoned, or both, in the discretion of the court; and, moreover, be liable in damage to the party aggrieved, to be recovered in a civil action, which may be brought in either the county from which the party was sentenced or the county in which the wrong was done.

Recreation and instruction of prisoners.

7732. *Recreation and instruction of prisoners.* The board of directors of the State Prison Department is authorized and directed to arrange certain forms of recreation for the prisoners, and to arrange so that the prisoners during their leisure hours between work and time to retire shall have an opportunity to take part in games, and attend lectures, and take part in other forms of amusement as may be provided by the board. The board is also authorized and directed to make such arrangements as are necessary to enable classes to be organized amongst the prisoners so that those who desire may receive instruction in various lines of educational pursuits. The board of directors shall utilize, where possible, the services of the prisoners who are sufficiently educated to act as instructors for such classes in education; such services, however, shall be voluntary on the part of the prisoner. The board of directors of the State Prison Department is further authorized and directed to make such arrangements as will be necessary so that religious services may be held for the prisoners on Sunday and at such other times as they may deem wise. The attendance of the prisoners at such religious services shall be voluntary. The provisions of this section shall apply to the State Prison Department, State Farms and State Camps.

Use of intoxicants forbidden to employees.

7733. *Use of intoxicants forbidden to employees.* No one addicted to the use of intoxicating liquors shall be employed as superintendent, warden, guard, or in any other position

connected with the State Prison Department, where such position requires the incumbent thereof to have any charge or direction of the prisoners; and any one holding such position, or any one who may be employed in any other capacity in the State Prison Department, who shall come under the influence of intoxicating liquors, shall at once cease to be an employee of any of the institutions and shall not be eligible for reinstatement to such position or be employed in any other position in any of the institutions. Any superintendent, warden, guard, supervisor, or other person holding any position in the State Prison Department who curses a prisoner under his charge shall at once cease to be an employee of the institution and shall not be eligible for reinstatement.

7734. *Correspondence of prisoners regulated.* The prisoners confined at any State Prison, State Farm, or State Camp who are in the first class or grade authorized by this article shall be allowed general correspondence privileges in so far as such correspondence does not interfere with the work and discipline of the prison, farm, or camp; prisoners who are in the second class or grade shall be allowed similar correspondence privileges, but somewhat more restricted than those in the first class or grade; and prisoners who are in the third class or grade shall only be allowed such correspondence privileges as may be deemed best by the superintendent. Any prisoner shall be permitted to write a letter to the Governor of the State at any time he desires, and such letter shall be mailed for him as other letters are mailed.

Correspondence
of prisoners reg-
ulated.

7735. *Divine services; Sunday school.* The board of directors is authorized to provide for divine service for the convicts each Sunday, if possible, and to secure the visits of some minister at the hospital to administer to the spiritual wants of the sick.

Divine serv-
ices; Sunday
school.

7736. *Religious instruction at Caledonia farm.* The board of directors of the State Prison Department is authorized and directed, in order to provide religious worship for the prisoners confined in the State's Prison, known as the Caledonia farm, to employ a resident minister of the gospel and to provide for his residence and support in such manner as the board may determine.

Religious instruc-
tion at Caledonia
farm.

7737. *Obsolete.*

7738. *Indeterminate sentence and discharge.* The various judges of the Superior Courts of North Carolina are authorized and directed, in their discretion, in sentencing prisoners to the State Prison, to pass upon such prisoner a minimum and maximum sentence, thus making the sentence of the prisoner an indeterminate sentence, and the board of directors of the State Prison Department is authorized and directed to consider at

Indeterminate
sentence and dis-
charge.

least once every six months the cases of such prisoners as have been committed to the State Prison with an indeterminate sentence, as to whether such prisoner is entitled to a discharge, and to take into consideration the prisoner's record since committed to the charge of the board of directors of the State Prison Department: *Provided*, that the prisoner has served the minimum time to which he was sentenced after allowing credit for good behavior as authorized by law.

Application for
pardon to include
record.

7739. *Application for pardon to include record.* Any application for the pardon of a prisoner committed to the discharge of the board of directors of the State Prison shall include a record of such prisoner since he was committed to the charge of the board; and in determining whether or not a parole or pardon shall be granted, consideration shall be given to the record of such prisoner; and the record of such prisoner shall be available to those making the application.

Prisoners of
different races
kept separate.

7740. *Prisoners of different races kept separate.* White and colored prisoners shall not be confined or shackled together in the same room of any building or tent, either in the State Prison or at any State or county convict camp, during the eating or sleeping hours, and at all other times the separation of the two races shall be as complete as practicable. Any officer or employee of either the State or any county in the State having charge of convicts or prisoners who shall violate or permit the violation of this section shall be guilty of a misdemeanor, and upon conviction shall be fined not more than fifty dollars or imprisoned not more than thirty days.

Separation of
youthful
prisoners.

7741. *Separation of youthful prisoners.* Youthful convicts shall be kept separate from old and hardened criminals in sleeping quarters.

Punishment for
recaptured
prisoners.

7742. *Punishment for recaptured prisoners.* If a prisoner of the first or second class or grade attempts to escape or leaves the State Prison, State Farm, or State Camp without permission, he shall, upon being recaptured, be reduced to the third class or grade and shall permanently lose all his accumulated time and money; and the board of directors of the State Prison Department is authorized and directed to use every means possible to recapture any escaping or leaving, without permission, any of the State Prisons, Camps, or Farms, regardless of expense.

Recaptured
escaped felons;
reward.

7743. *Recapture of escaped felons; reward.* It is the duty of the superintendent of the State Prison Department, when any person escapes from the State Prison Department who has been confined or placed to work, to immediately notify the Governor, and to accompany such notice with a full description of the escaped, together with such information as will be of

service in the recapture. The Governor is authorized to offer such reward as he may deem advisable and necessary for the recapture and return to the State Prison Department of any person who may escape or who heretofore has escaped therefrom. Such reward earned shall be paid by the Treasurer of the State upon the warrant of the Governor and charged to the penitentiary board, and by said board to be repaid to the State Treasurer, and accounted for as a part of the expense of maintaining the State's prisoners.

7744. *Copy of this article supplied to prisoners.* This article shall be printed in pamphlet form and each prisoner committed to the charge of the board of directors of the State Prison Department shall be supplied with a copy, and its contents shall be explained to him at the time he is brought to the State Prison.

Copy of this article supplied to prisoners.

7745. *Overseers and guards may maintain discipline.* When a convict or several combined shall offer violence to any officer, overseer or guard, or to any convict, or attempt to do any injury to the prison building or the workshops, or shall attempt to escape, or shall resist, or disobey any lawful command, the officer, overseer, or guard shall use any means necessary to defend himself, to enforce the observance of discipline, to secure the person of the offender and to prevent an escape.

Overseers and guards may maintain discipline.

7746. *Death of convict investigated by directors.* It shall be the duty of the board of directors, or some member thereof, upon information of the death of a convict other than by natural causes, to investigate the cause thereof and report the result of such investigation to the Governor, and for this purpose the board of directors, or any member thereof, shall have power to administer oaths, and send for persons and papers.

Death of convict investigated by directors.

7747. *Convict furnished transportation.* The Superintendent of the State Prison Department shall furnish to every convict, upon the expiration of his sentence, such transportation and such other money, or property, as may be prescribed by the rules and regulations of the board of directors adopted pursuant to the provisions of section seven thousand seven hundred and twenty-five of the Consolidated Statutes.

Convict furnished transportation.

7748. *Children born in State Prison Department.* Any child born of a female convict while she is in the custody of the State Prison Department that shall not be taken in charge upon arrival at an age suitable to be separated from the mother by some of its kindred or other responsible party, shall, on the application of the deputy warden to the clerk of the Superior Court of the county of Wake, be disposed of as the law pro-

Children born in State Prison Department.

vides in the case of children whose parents are dead or unable to provide for them.

Governor may
parole.

7749. *Governor may parole.* The Governor may and it shall be his duty to parole such of the convicts in the State Prison Department as may be in his opinion necessary or useful in the upkeep of the State buildings and grounds in Raleigh, and for such other work in connection with any activities in which the State, its departments, or institutions may be engaged, with full power and authority to place such convicts under custody of any person, or persons designated by the Governor, and to cause such convicts to be managed and controlled under his direction, and to be returned to the State Prison at such times as he may direct, and to make such regulations, or arrangements by which the State Prison Department shall be properly compensated for the labor of such convicts so used.

Record of con-
duct of prisoners.

7750. *Record of conduct of prisoners.* It is the duty of the superintendent of the State Prison Department and superintendents of county chain gangs or road forces, under rules and regulations to be made and promulgated by the board of directors of the State Prison Department, to keep a record of the conduct and demeanor of all prisoners held in the State Prison Department and on county chain gangs.

7751. Obsolete.

7752. Obsolete.

7753. Obsolete.

No female prison
work on streets
or roads.

7754. *No female prison work on streets or roads.* Nothing in this article shall be held or construed to permit the working or hiring of female convicts for work upon any street, road or highway.

Reimprisonment.

7755. *Reimprisonment.* If the Governor shall order the reimprisonment of any person discharged on parole, he may issue his order directly to the sheriff of any county in the State, directing the arrest of such person and his return by such officer to the State Prison Department, the expense of which shall be paid by the State Treasurer upon a warrant issued by the State Auditor on an order made by the superintendent of the State Prison Department.

No deduction of
time.

7756. *No deduction of time.* If any such person be reimprisoned by order of the Governor for violation of the conditions of his parole, the time such person has been out on parole shall not be deducted from the term of imprisonment to which he was originally sentenced by the court, but the time of his imprisonment shall be understood as continuing from the time he was discharged on his parole.

7757. *No impairment of Governor's powers.* Nothing herein is to be taken as in any way attempting to interfere with, or regulate the power of the Governor to grant reprieves, commutations, and pardons and paroles.

No impairment of
of Governor's
powers.

7758. *Counties and towns may employ.* It shall be lawful for the board of commissioners of any county, and likewise for the corporate authorities of any city or town to contract, in writing, with the board of directors of the State Prison Department for the employment of convicts in the State Prison Department upon the highways or streets of such county, city or town, and such contracts when so exercised shall be valid and enforceable against such county, city or town, and in the name of the State the Attorney-General may prosecute an action in the Superior Court of Wake County for the enforcement thereof.

Counties and
towns may
employ.

7759. *Duty to hire to counties and towns.* Upon application to them, it shall be the duty of the board of directors of the State Prison Department, in their discretion, to hire to the board of commissioners of any county, and to the corporate authorities of any city, or town, for purposes specified in the preceding section, such convicts as may be mentally and physically capable of performing the work or labor contemplated and shall not at the time of such application be so hired, or otherwise engaged in labor under the direction of said board of directors; but the convicts hired for services under the preceding section shall be fed, clothed and quartered while so employed by the board of directors, or managers of the State Prison Department.

Duty to hire to
counties and
towns.

7760. *Contract for hire; how enforced.* The board of commissioners of any county, the corporate authorities of any city or town, so hiring such convicts shall pay into the treasury of the State for the labor of any convict so hired such a sum or sums of money at such time, or times, as may be agreed upon in the contract of hire; and if any such county, city or town, fail to pay the State money due for such hiring, the same shall bear interest from the time it shall become due until paid at the rate of six per cent per annum; and an action to recover the same may be instituted by the Attorney-General in the name of the State in the courts of Wake County.

Contract for hire;
how enforced.

7761. *Counties to appoint superintendent.* The board of commissioners of any county and the corporate authorities of any city or town so hiring such convicts shall have power to appoint and remove at will all such necessary agents to superintend the construction or improvement of such highways and streets as they may deem proper, or to pay the costs and expenses incident to such hiring may levy taxes and raise money as in other respects.

Counties to
appoint
superintendent.

Contracts for
labor, or products
of labor reg-
ulated.

7762. *Contracts for labor, or products of labor regulated.* The board of directors of the State Prison Department shall in the case any and all contracts for labor provide under their direction and management for the feeding and clothing of such convicts by the State Prison Department and shall maintain, control, and guard the quarters in which such convicts live during the time of such contracts; and the said board shall provide for the guarding and working of such convicts under its sole supervision and control. The board of directors of the State Prison Department may make such contract for the hire of the convicts confined in the State Prison as may, in its discretion, be proper and will promote the purpose and duty to make the State Prison Department as nearly self-supporting as is consistent with the purpose of its creation, as set forth in section eleven, article eleven of the Constitution; and the said board of directors may engage in and use the labor of convicts confined in the State Prison Department in such work on farms, in manufacturing, either within or without the State Prison, as the board of directors may hereafter determine to be proper and profitable to be carried on by the State Prison Department; and the said board of directors may dispose of the products of the labor of said convicts either in farming, or manufacturing, or in other industry at the State Prison or to or for any public institution owned, managed, or controlled by the State, to or for any county, city or town within this State; and may sell or dispose of the same elsewhere and in the open markets or otherwise, as in its discretion may seem profitable.

To make State
Prison Depart-
ment self-sup-
porting.

7763. *To make State Prison Department self-supporting.* It is the purpose of this chapter to make the State Prison Department self-supporting as contemplated by the Constitution, and to that end the directors thereof are hereby authorized and empowered to employ the convicts therein in such form of work and to transfer such convicts from one form of work and employment to another when in the opinion of such board of directors such form of employment shall best serve the purpose.

It is further declared to be the State's policy in the conduct of the State Prison Department that convict labor shall be devoted primarily to State use, and to that end the board of directors of the State Prison Department shall as a primary purpose employ labor of such convicts in farming and in the production of such material as may be necessarily used by said State Prison Department and other institutions and departments, having due regard at all times to the promotion of the purpose set out in article eleven, section eleven, of the Constitution.

7764. *Directors may establish reformatory.* There may be established in connection with the North Carolina State Prison Department, under the control and direction of the board of directors of that institution, a reformatory either within the enclosure of the penitentiary or elsewhere as said board shall deem most practicable and economical, in which reformatory convicts under the age of eighteen years sentenced to the penitentiary shall be confined separate and apart from other convicts.

Directors may establish reformatory.

7765. *May exempt from convict garb.* It shall be in the discretion of the board to exempt the convicts confined in the reformatory from the requirement of wearing the usual convict garb.

May exempt from convict garb.

7766. *Not to apply to certain crimes.* Nothing in the two preceding sections shall apply to convicts sentenced for the crimes of murder, arson, rape, or burglary.

Not to apply to certain crimes.

7766-A. *Supervision and visitation of the State Prison Department.* That it shall be the duty of the State Board of Charities and Public Welfare to exercise a supervision over the State Prison Department, as contemplated by the Constitution, under proper rules and regulations; and that the rules and regulations be prescribed by the Governor.

Supervision and visitation of the State Prison Department.

SEC. 2. That all laws and clauses of laws in conflict with this act to the extent of such conflict are hereby repealed; that this act shall be enforced from and after its ratification.

Conflicting laws repealed.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 164

AN ACT TO PROTECT RURAL COMMUNITY SCHOOLS.

The General Assembly of North Carolina do enact:

SECTION 1. That the schools included in the area of a rural community cannot be abandoned, discontinued, enlarged, or consolidated with those of other districts, or the children transferred to another school, unless a petition requesting that such be done shall be signed by a majority of the board of directors of the rural community and filed with the county board of education.

Protection rural community schools.

SEC. 2. That this act shall apply only to Catawba County.

Application of act.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

CHAPTER 165

AN ACT SUPPLEMENTAL TO AN ACT ENTITLED "AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATIVE TO TERMS OF COURT IN VANCE COUNTY, BEING HOUSE BILL NUMBER 761, SENATE BILL NUMBER 616, FILE NUMBER 333, RATIFIED ON THE 26TH DAY OF FEBRUARY, 1925.

The General Assembly of North Carolina do enact:

Supplemental. SECTION 1. Amend section one of said act, in line eight thereof, by striking out between the words "for" and "cases" the word "criminal" and insert in lieu thereof the words "jail and civil." Amend said section further, at the end thereof, by adding the following, "That any criminal term of court, civil cases may be tried by consent."

Conflicting laws repealed. SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A.D. 1925.

CHAPTER 166

AN ACT TO RETIRE, WITH COMPENSATION, MR. W. T. REAVES OF THE FACULTY OF THE STATE SCHOOL FOR THE BLIND AND DEAF.

The General Assembly of North Carolina do enact:

W. T. Reaves retired. SECTION 1. That Mr. W. T. Reaves of the faculty of the State School for the Blind and Deaf, at Raleigh, North Carolina, may retire from the active faculty of said institution and nevertheless be paid a salary of seventy-five dollars per month by the State of North Carolina so long as he shall live. Upon notice being filed with the Auditor of the State of North Carolina, by the Superintendent of the State School for the Blind and Deaf, that Mr. W. T. Reaves has retired from active duties as a member of the faculty of said institution, the State Auditor shall issue monthly his warrant in favor of Mr. W. T. Reaves in the amount of seventy-five dollars per month so long as Mr. W. T. Reaves shall live.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this 7th day of March, A.D. 1925.

CHAPTER 167

AN ACT TO RELIEVE CONGESTION IN COURT DOCKETS
AND TO PROVIDE NEEDED FACILITIES FOR SPEEDING
THE TRIAL OF CASES AND TO ESTABLISH AN AD-
DITIONAL PLAN FOR GENERAL COUNTY COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. In addition to the plan for a general county court, provided for in chapter two hundred sixteen, Public Laws, session of one thousand nine hundred and twenty-three, and amendments thereto, there may be established by the board of county commissioners in any county, a court of civil jurisdiction, which shall be a court of record and which shall be maintained pursuant to this act, and which court shall be called the county civil court, and shall have civil jurisdiction as herein provided.

Court of civil
jurisdiction.

SEC. 2. That the county civil court shall be presided over by a judge, who may be an attorney at law, and shall reside and be a qualified elector in the county during his term of office, and shall be permitted to practice law during his term of office. The first judge of the county civil court shall be elected by the board of county commissioners at the time of the establishment of said court, and he shall hold his office until January first, following the next general election of county officers within said county, and until his successor is elected and qualified, and if a vacancy occurs in the office of judge, it shall be filled by the election of a successor for the unexpired term by the board of county commissioners. Each succeeding judge shall be elected by a vote of the qualified electors of the county at the next general election before the expiration of the term of office in the same manner as other county officers are nominated and elected, and shall hold office for a term of four years, beginning January first, following his election and until his successor is elected and qualified, unless said court is abolished. The judge shall qualify by taking and subscribing an oath of office as is now provided by law for a judge of the Superior Court, which shall be filed with the clerk. The salary of said judge shall be fixed by the board of commissioners of the county, which shall not be decreased during the term of office; to be paid in monthly installments by the county. The judge shall be provided by the county board of commissioners with an office and a suitable and convenient room for holding court at the county seat.

Judge.

Election of judge.

Term of office.

Office of judge.

SEC. 3. When the judge of said county civil court is unable to hold court on account of sickness, absence, disqualification,

Sickness of judge.

or other cause, he shall appoint some other person learned in the law, who shall take the same oath and possess the same qualifications as provided for a judge, to act as substitute judge, who shall be invested with all the powers and duties of the judge, and his compensation during his appointment shall be paid by the said judge.

Term of court.

SEC. 4. The court shall open for the transaction of business and trial of cases on the first Monday of each month and continue until the matters of the court are disposed of, and it shall be the duty of the judge to prepare a calendar of cases for trial, on which jury cases shall have precedence.

Clerk of the court.

SEC. 5. The clerk of the Superior Court of the county shall be ex officio clerk of the court, and in addition to the salary or fees paid him as clerk of the Superior Court, he shall be paid such additional compensation as the county commissioners of the county may fix to be paid monthly out of the county funds, and the board of county commissioners be and are hereby authorized and empowered to provide for salary or fees for such additional deputies as he may need. The said clerk shall be liable upon his official bond for the discharge of his duties and caring for funds paid to him as clerk, to the same extent as he is bound as clerk of the Superior Court.

Sheriff.

SEC. 6. The sheriff of the county, or his deputies, appointed, shall attend upon the same terms of this court in the same manner, and with the same power and authority as he does and has in attendance upon the Superior Court of the county. The county commissioners of the county are authorized to make said sheriff such additional allowances as they may fix for such services, in addition to his salary or fees fixed by law.

Records kept by clerk of court.

SEC. 7. The clerk of the court shall keep separate records for the use of the said court to be furnished by the county commissioners, and they shall also provide such necessary blanks, forms, books, and stationery as may be needed by the court, and the clerk shall keep the same in the office of clerk of the Superior Court.

Jury.

SEC. 8. The jury in said court shall be a jury of twelve and the trial shall be conducted as nearly as possible as in the Superior Court. In all actions the parties shall be deemed to have waived a jury trial, unless demand shall be made therefor, as hereinafter provided in writing. The plaintiff in filing the complaint, or the defendant at the time of filing answer, may in the pleadings demand a jury trial, or in cases transferred from the Superior Court to the said court, either party may demand jury trial, in writing, signed by the party making it or his attorney, which must be made at the time of such transfer. Any demand for a jury trial shall be accom-

Demand for jury trial.

panied by a deposit of five dollars (\$5.00), to insure the payment of the jury tax, except in cases brought in forma pauperis, provided such demand shall not be used to the prejudice of the party making it.

SEC. 9. It shall be the duty of the board of county commissioners, upon the establishment of a court as herein provided, and every two years thereafter, to prepare a list of jurors, identical with the list prepared for the Superior Court and subject to the same rules and regulations, and mark said jury box as the county civil court box, from which the jury shall be drawn. The judge of the court shall issue the proper writ to the sheriff of the county to summons the jurors for the court in the same manner as juries are ordered and drawn in the Superior Court.

List of jurors.

SEC. 10. The judge shall have the right to call in talesmen to serve as jurors, according to the practice of the Superior Court, and to direct the sheriff to summons a sufficient number of talesmen to serve during any one week for the proper dispatch of the business of the court

Talesmen.

SEC. 11. The procedure, practice, processes, pleadings and procuring evidence and judgments shall conform as near as may be to the courts having concurrent jurisdiction with this court.

Procedure, etc.

SEC. 12. Appeals in all actions may be taken from the court to the Superior Court of the county in term time for errors assigned in matters of law in the same manner as is now provided for appeals from the Superior Court to the Supreme Court, with the exception that the record may be typewritten instead of printed, and only two copies shall be required; one for the court and the other for the opposing counsel. The time for taking and prosecuting appeals shall be counted from the end of the calendar month of the court at which such trial is had. It shall be the duty of any judge of the Superior Court holding the courts in any county, where a court is established under the provisions of this act, to allot sufficient and adequate time during each regular term of the Superior Court held in such county for the hearing of appeals from the county civil court of such county. Upon such appeal the Superior Court may either affirm or modify and affirm the judgment of the county civil court or remand the cause for a new trial. From the judgment of the Superior Court an appeal may be taken to the Supreme Court, as is now provided by law. Orders to stay execution on judgments entered in the court shall be the same as in appeals from the Superior Court to the Supreme Court, and judgments of said court may be enforced by execution by the clerk thereof, returnable within twenty days, and transcripts of such judgments may be docketed in the Superior Court and

Appeals.

become judgments of the Superior Court as is now provided. Transcripts may be docketed in the Superior Court as now provided for judgments of justices of the peace, and when docketed shall, in all respects, be judgments of the Superior Court in the same manner and to the same extent as if rendered by the Superior Court.

Jurisdiction
of court.

SEC. 13. The county civil court shall have jurisdiction only in civil matters, and as follows:

(1) Jurisdiction concurrent with that of the justices of the peace of the county;

(2) Jurisdiction concurrent with the Superior Court in all actions founded on contract; wherein the amount demanded shall not exceed the sum of five thousand dollars (\$5,000), exclusive of interest and cost;

(3) Jurisdiction concurrent with the Superior Court in all actions not founded upon contract; wherein the amount demanded shall not exceed the sum of five thousand dollars (\$5,000), exclusive of interest and cost;

(4) Jurisdiction concurrent with the Superior Court in all actions to try title to lands and to prevent trespass thereon and to restrain waste thereof;

(5) Jurisdiction concurrent with the Superior Court in all actions pending in said court to issue and grant temporary and permanent restraining orders and injunctions.

SEC. 14. There shall be an official stenographer of the court whose duties and fees shall be the same and taxed as those of the official stenographer of the Superior Court.

Removal of case.

SEC. 15. Where the judge is disqualified to try any case, it shall be removed for trial to the Superior Court of the county, in which the court is located or ore tenus by the substitute judge.

Pending cases.

SEC. 16. By consent of plaintiff and defendant any case, within the jurisdiction of the court, pending in the Superior Court may be transferred to the docket of the county civil court, and there tried.

Abolishment
of court.

SEC. 17. This court may be abolished by resolution of the board of county commissioners of any county for such county by giving written notice of such intention six months prior to the end of the term of any presiding judge thereof, to become effective at the end of such term of office; and, in case of the abolition of the court, cases then pending shall be transferred to the Superior Court.

Does not repeal
any existing
laws.

SEC. 18. That this act shall not be construed to repeal any existing laws by which a county court may be created or to affect or repeal any court now or hereafter created under exist-

ing laws and shall only be construed to be an additional method by which a county court may be established.

SEC. 19. That this act shall not apply to the counties of Bladen, Jones, Bertie, Caldwell, Craven, Columbus, Gaston, Henderson, Mitchell, Vance. Application of act.

SEC. 20. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1925.

CHAPTER 168

AN ACT TO AMEND CERTAIN LAWS RELATING TO FISH AND FISHERIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and ninety-one of the Consolidated Statutes be and the same hereby Section repealed.
is repealed and the following substituted in lieu thereof:

Licenses for various appliances and their users; Schedule. Substitute.
The following license tax is hereby levied annually upon the different fishing appliances used in the waters of North Carolina:

Anchor gill nets, one dollar for each hundred yards or fraction thereof.

Stake gill nets, twenty-five cents for each hundred yards or fraction thereof: "*Provided*, that when any person uses more than one such net the tax shall be imposed upon the total length of all nets used and not upon each net separately."

Drift gill nets, twenty-five cents for each hundred yards or fraction thereof.

Pound nets, two dollars on each pound; the pound is construed to apply to that part of net which holds and from which the fish are taken.

Submarine pounds, or submerged trap nets, two dollars for each trap or pound.

Seines, drag nets and mullet nets under one hundred yards, one dollar each.

Seines, drag nets and mullet nets over one hundred yards and under three hundred yards, one dollar per hundred yards or fraction thereof.

Seines, drag nets and mullet nets over three hundred yards and under one thousand yards, one dollar and twenty-five cents per one hundred yards or fraction thereof.

Seines, drag nets and mullet nets over one thousand yards, one dollar and seventy-five cents per one hundred yards or fraction thereof.

Fyke nets, fifty cents each.

Tonging for oysters, the license tax shall be one dollar and twenty-five cents for each tonger.

For taking scallops with rakes, tongs, scoops, or scrapes, one dollar for each person and for every person assisting or employed.

For taking clams with rakes, tongs, scoops or scrapes, one dollar for each person and for every person assisting or employed.

Nonresident motor boats chartered by residents of the State and used in taking shrimp, ten dollars (\$10.00) for each boat, and on each nonresident person acting as principal or employed in taking shrimp, a license tax of ten dollars (\$10.00) for each year.

Resident motor boats used in taking shrimp, three dollars (\$3.00) for each boat.

Motor boats used in hauling nets, five dollars (\$5.00) for each boat.

Motor boats used in dredging crabs or scallops, three dollars (\$3.00) for each boat.

For each trawl used in taking fish or shrimp, one dollar (\$1.00).

Nonresident angler's license to fish with rod and reel anywhere in the fresh waters of the State during the open season, five dollars (\$5.00) each; that nothing herein contained shall be construed so as to require an angler's license of any one to fish on his own land or on any privately owned lake or pond.

And for other apparatus used in fishing, the license shall be the same as that for the apparatus or appliance which it most resembles for the purpose used.

In addition to the officers now empowered by law, the clerks of the Superior Courts in the State are authorized to issue nonresident angler's license under chapter thirty-seven, Consolidated Statutes of North Carolina, in accordance with rules and regulations to be prescribed by the State Fisheries Commission Board.

Section repealed.

Sec. 2. That section one thousand eight hundred and seventy-eight and section one thousand eight hundred and eighty-one of the Consolidated Statutes be and the same hereby are repealed, and the following, to be known as section one thousand eight hundred and seventy-eight, substituted in lieu thereof.

Regulations as to fish, fishing and fisheries, made by board.

Regulations as to fish, fishing, and fisheries made by board. The fisheries commission board is hereby authorized to regulate, prohibit, or restrict in time, place, character, or dimensions, the use of nets, appliances, apparatus, or means employed in taking or killing fish; to regulate the seasons at which the various species of fish may be taken in the several waters of the State, and to prescribe the minimum sizes of fish which may be taken in the said several waters of the State, or which may

be bought, sold, or held in possession by any person, firm, or corporation in the State; and to make such rules regulating the shipment and transportation of fish, oysters, clams, crabs, scallops, and other water products as it may deem necessary; and all regulations, prohibitions, restrictions and prescriptions, after due publication, which shall be construed to be once a week for four consecutive weeks in some newspaper published in North Carolina, shall be of equal force and effect with the provisions of this act; and any person violating the provisions of this section shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, at the discretion of the court.

Subsec. (d). The tax on clams shall be five cents (5c) per bushel.

SEC. 3. That section one thousand eight hundred and ninety-three of the Consolidated Statutes be and the same hereby is amended as follows:

(a) Strike out line ten and insert in lieu thereof "crab meat, ten cents a gallon."

(b) Strike out lines eleven and twelve and insert in lieu thereof "shrimps, cooked or green, one-fourth cent a pound."

(c) In line five strike out the words "two cents" and insert in lieu thereof the words "two and three-quarter cents, and in the same line strike out the words "three-quarters" and insert in lieu thereof the words "one cent."

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A.D. 1925.

CHAPTER 169

AN ACT TO AMEND CHAPTER 479, PUBLIC LAWS OF 1907,
RELATING TO BETTER DRAINAGE OF BIG BEAVER DAM
CREEK IN GASTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two, chapter four hundred and seventy-nine of the Public Laws of one thousand nine hundred and seven, be and the same is hereby amended by striking out all of said section and inserting the following in lieu thereof: Amendment.

"That D. D. Black, W. H. Crocker, and L. A. Kiser are hereby appointed commissioners to supervise and enforce the better drainage of said creek, and in case of a vacancy among commissioners the remaining commissioners shall call an election

in the said district, by publishing a notice thereof for a period of thirty days, next preceding the date of the election, in the *Cherryville Eagle*, and by posting a notice of said election in said district in three public places, stating the purpose of such election and where the same is to be held. All property holders within the said district shall be qualified electors in said election, which shall be held under the same rules and regulations governing elections for members of the General Assembly."

Amendment.

SEC. 2. That section five, chapter four hundred and seventy-nine of the Public Laws one thousand nine hundred and seven, be and the same is hereby amended by striking out the word "four," in line four, and inserting the word "twelve" in lieu thereof.

SEC. 3. That section seven, chapter four hundred and seventy-nine of the Public Laws one thousand nine hundred and seven, be and the same is hereby amended by striking out the word "one," in line nine, and inserting in lieu thereof the word "four."

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1925.

CHAPTER 170

AN ACT TO AMEND SECTION 220 (W) OF THE CONSOLIDATED STATUTES, VOLUME III.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section two hundred and twenty (w) of the Consolidated Statutes, volume three, be amended by adding thereto the following: "The annual meeting of stockholders for the election of directors shall be held during the month of January of each year."

SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1925.

CHAPTER 171

AN ACT TO AMEND CHAPTER 27, ARTICLE 9, SECTION 1564,
OF THE CONSOLIDATED STATUTES OF NORTH CARO-
LINA, PERTAINING TO THE COMPENSATION OF JUDGES
AND SOLICITORS OF COUNTY RECORDERS' COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand five hundred and sixty-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end of said section the following: Amendment.

"*Provided*, that the county commissioners of any county wherein has been established, or shall be established, a county recorder's court may provide for the compensation of the judge or solicitor of the said court by salary or fees; and in case the said officers are compensated by fees, the same fees fixed by law for services in like cases in the Superior Court shall be paid; and in the case of solicitors those fees which were in force for services in like cases at the time that the solicitors were put upon a salary basis: *Provided*, that no change be made in the manner of compensating said officers during their term of office."

Application
of act.

SEC. 2. This act shall apply only to Scotland County.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1925.

CHAPTER 172

AN ACT TO AMEND CHAPTER 85 OF THE PUBLIC LAWS OF
NORTH CAROLINA, SESSION 1924, RELATING TO COM-
PENSATION OF JUDGES AND SOLICITORS OF THE
COUNTY COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That subsection C of section one, chapter eighty-five of the Public Laws of one thousand nine hundred and twenty-four, be amended by adding thereto the following: Amendment.

"The county commissioners of any county wherein a county court has been established may, upon such investigation as may show the same to be proper, and by resolution at any regular meeting, provide that the judges of said court and the solicitors thereof, or either of them, may receive compensation either by way of salary or fees, as the said board of commissioners may

deem best; and in case the said judge or solicitor, or either of them, is compensated for services by fees, the said fees shall be the same as are now established by law, and which are paid in like cases in the Superior Court; and in the case of solicitors those fees which were paid to solicitors of the Superior Court in like cases at the time that the solicitors of the said Superior Court were put on a salary basis: *Provided, however*, that the manner of compensating the said judges and solicitors, either by salary or fees, shall not be changed during their term of office."

Application
of act.

SEC. 2. That this act shall apply to Scotland County only.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this 7th day of March, A.D. 1925.

CHAPTER 173

AN ACT TO AMEND SECTION 3401 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section three thousand four hundred one (3401) of chapter sixty-six of the Consolidated Statutes of North Carolina be amended as follows: after the word "every," in line one of said act, strike out the words "distillery seized" and insert the words "cooper still seized and destroyed."

Application
of act.

SEC. 1a. Provided this act shall apply to Surry County only.

Conflicting laws
repealed.

SEC. 2. That all laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A.D. 1925.

CHAPTER 174

AN ACT TO MAKE CLEAR THE INTENT AND MEANING OF ANY VAGUE AND EQUIVOCAL TERMS AND PHRASEOLOGIES FOUND IN ANY OF THE LAWS, RULES AND REGULATIONS PASSED BY THE GENERAL ASSEMBLY AND PLACED UNDER THE DEPARTMENT OF AGRICULTURE FOR ENFORCEMENT.

The General Assembly of North Carolina do enact:

SECTION 1. That in all laws, rules and regulations passed by the General Assembly of North Carolina and placed in the State

Department of Agriculture for enforcement, where the context clearly states or implies the invocation of executive authority or executive action, such as selecting the workers of the department and appointing same, the execution of the regulations of the Board of Agriculture and the enforcing of the Laws of the General Assembly, and any other duties that are clearly executive in their nature, the words "Board of Agriculture," whenever they occur in such connection, shall be and are hereby changed to "Commissioner of Agriculture" in all cases where executive and not legislative action is clearly indicated.

Laws changed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1925.

CHAPTER 175

AN ACT TO AMEND SECTION 2, CHAPTER 60, PUBLIC LAWS OF 1923, BEING AN AMENDMENT TO SECTION 1698 OF THE CONSOLIDATED STATUTES, RELATING TO EMINENT DOMAIN.

The General Assembly of North Carolina do enact:

SECTION 1. That section two, chapter sixty of the Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended to read as follows: "By adding after the word 'development,' in the fourteenth line of said section one thousand six hundred and ninety-eight of the Consolidated Statutes, the following: *Provided, however,* that if the court, upon filing of the petition by such electric power or lighting company, shall find that any mill, excepting cotton mills now in operation, whether operated by water-power or otherwise, together with the lands and easements adjacent thereto or used in connection therewith, or that any water-power, developed or undeveloped, with land adjacent thereto necessary for its development, excepting any water-power, right or property of any person, firm or corporation engaged in the actual service of the general public where such water-power, right or property is being used or held to be used or to be developed for use in connection with or in addition to any power actually used by such person, firm or corporation serving the general public, is necessary for the development of any hydro-electric power plant which is to be operated for the purpose of generating electric power for sale to the general public, and that said electric power or lighting company is un-

Amendment.

able to agree for the purchase of such property with the owners thereof, and that the failure to acquire such property will affect the ability of such electric power or lighting company to supply power to the general public, and that the taking of such mill or water-power will be greatly more to the benefit of the public than the continued existence of such mill or the continuation of the existing ownership of such water-power, then the court, upon such finding, shall make an order authorizing the condemnation of such property and easements in all respects as in the cases of other property referred to in this section: *Provided*, that this act shall not affect pending litigation."

Priviso.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 7th day of March, A.D. 1925.

CHAPTER 176

AN ACT TO AMEND SECTION 7345 OF THE CONSOLIDATED STATUTES, RELATING TO THE ESTABLISHMENT OF REFORMATORY AND HOMES FOR FALLEN WOMEN BY CITIES AND COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand three hundred and forty-five of the Consolidated Statutes be and the same is hereby amended by striking out the words "twenty thousand," in lines nine (9) and ten (10) of said section, and inserting in lieu thereof the words "forty thousand"; and by striking out the words "ten thousand," in line eleven (11) of said section, and inserting in lieu thereof the words "twenty thousand."

Amendment.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A.D. 1925.

CHAPTER 177

AN ACT TO AMEND CHAPTER 7272 OF THE CONSOLIDATED STATUTES RELATIVE TO PUBLIC HOSPITALS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand two hundred and seventy-two of the Consolidated Statutes shall be amended to read as follows:

Conditions and privileges of physicians to practice in public hospitals to be determined by the trustees. Amendment.
The board of trustees of such hospitals shall determine the conditions under which the privileges of practice within the hospital may be available to physicians, and shall promulgate reasonable rules and regulations governing the conduct of physicians and nurses while on duty in said hospital.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 7th day of March, A.D. 1925.

CHAPTER 178

AN ACT TO AUTHORIZE THE APPROPRIATION OF \$3,000 TO THE CONSTRUCTION OF A DAM AT LAKE WACCA- MAW, COLUMBUS COUNTY.

Whereas, Lake Waccamaw, a lake five miles wide and seven miles long, the property of the State of North Carolina, and a desirable resort for campers and playground for children from all over the State of North Carolina and part of the State of South Carolina, is in need of a dam at the source of Waccamaw River to insure the maintenance of a common water level at all times for the protection and preservation of the lake; and Preamble.

Whereas, the Federal government has, by an act of Congress, authorized the building of a dam, with suitable spillway, construction to be completed within two years, and estimated cost of such construction being six thousand dollars (\$6,000); and

Whereas, the citizens of Columbus County will pay one-half of the cost of construction: Now, therefore,

In order to accomplish the public benefit set forth

The General Assembly of North Carolina do enact:

SECTION 1. That it is to the advantage of the State to preserve and protect for its people lake Waccamaw in Columbus County, and to this end the sum of three thousand dollars (\$3,000) is hereby appropriated for the purpose of constructing a dam and spillway at the source of Waccamaw River at Lake Waccamaw. Appropriation for dam.

SEC. 2. The Treasurer is hereby authorized to pay out of the general fund of the State, not otherwise appropriated, the sum of three thousand dollars (\$3,000) to the county commissioners of Columbus County to be used in the construction of said dam and spillway as allowed by the act of Congress, upon assurance Payment of same to commissioners.

that the citizens of Columbus County are prepared to pay the balance of the cost of the construction which shall be not less than three thousand dollars (\$3,000).

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this 7th day of March, A.D. 1925.

CHAPTER 179

AN ACT TO AMEND CHAPTER 93, SUBCHAPTER 4, OF THE CONSOLIDATED STATUTES, RELATING TO ELIMINATING THE WORD "COOPERATIVE" AND SUBSTITUTING THEREFOR THE WORD "MUTUAL" AND ENLARGING THE POWERS OF SAID ACT.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That chapter ninety-three, subchapter four, of the Consolidated Statutes, be amended by striking out the word "cooperative" wherever it occurs in said subchapter and inserting in lieu thereof the word "mutual."

SEC. 2. That section five thousand two hundred and forty-two of the Consolidated Statutes be amended by inserting, in line three of said section between the word "agriculture" and the word "dairy," the words "horticultural, forestry," and that said section be further amended by inserting between the words "manufacturing" and the word "or," in lines three and four of said section, the words "telephone, electric light, power, storage, refrigeration, flume, irrigation, water, sewerage."

Amendment.

SEC. 3. That section five thousand two hundred and fifty-five of the Consolidated Statutes be amended by inserting, in line two of said section between the word "agricultural" and the word "dairy," the words "horticultural, forestry"; and that said section shall be further amended by inserting in line three of said section between the word "manufacturing" and the word "or," the words "telephone, electric light, power, storage, refrigeration, flume, irrigation, water, sewerage."

Amendment.

SEC. 4. That section fifty-two hundred and forty-seven be amended by adding thereto the following subsection, to wit:

"12. Associations, societies, companies or exchanges, organized hereunder to engage in the telephone or electric light business upon a mutual basis, shall adopt a by-law limiting the patrons and subscribers to members of the association."

Amendment.

SEC. 5. That section five thousand two hundred and fifty-seven of the Consolidated Statutes be amended by inserting between the word "concern" and the word "the," in line sixteen of said

section, the words, "or a service and distributing association"; and that said section be further amended by inserting between the word "goods" and the word "purchased," in line seventeen of said section, the words "or service."

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 180

AN ACT TO AMEND CERTAIN SECTIONS OF CHAPTER 136, PUBLIC LAWS OF 1923, AND CERTAIN SECTIONS OF THE CONSOLIDATED STATUTES RELATING TO PUBLIC SCHOOLS.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixty-four of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three (section five thousand four hundred and seventy-two of Consolidated Statutes, volume three, one thousand nine hundred and twenty-four), be amended by adding at the end of said section the following: "*Provided*, it shall be lawful for the county board of education to borrow from the State Literary or Special Building Funds for the benefit of special charter districts and to allocate the proceeds of the county school building bonds between special charter and county schools in proportion to the respective needs of the charter schools and the county schools at the time when such county bonds are authorized: *Provided further*, that the title to the site in any special charter district so aided shall be vested in the board of trustees of the charter district."

Amendment

Proviso.

SEC. 2. That section two hundred and forty-five of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three (section five thousand six hundred and sixty-six of chapter ninety-five of the Consolidated Statutes, volume three, one thousand nine hundred and twenty-four), be amended by adding a period after the word "district," in line six, and by striking out, in line six, the word "but," together with all succeeding words of said section down to and including the word "same" in line fourteen.

Amendment.

SEC. 3. That section five thousand six hundred and fifty-two of the Consolidated Statutes of one thousand nine hundred and nineteen, volume two, and section five thousand five hundred and seventy-eight of the Consolidated Statutes of one thousand nine

Amendment

hundred and twenty-four, volume three, be amended by striking out, in line two of each of said sections, the words and commas, "July, and October" between the word "April" and the word "of" in said line two; and that said section be further amended by striking out between the word "of" and the word "period," in line five of said section, the word "each" and inserting in lieu thereof the word "the."

SEC. 4. That section one hundred and eighty-seven of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three (section five thousand six hundred and eight of Consolidated Statutes, volume three, one thousand nine hundred and twenty-four), be amended by inserting, in line five thereof, after the word "fund" and before the word "or," the words "the operating and equipment fund"; that said section be further amended by inserting, in line eighteen thereof, after the word "fund" and before the word "and," the words "the operating and equipment fund," and that said section be further amended by inserting, in line twenty-two thereof, after the word "fund" and before the word "which," the words "the operating and equipment fund."

Amendment.

SEC. 5. That section one hundred and seventy-five of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three (section five thousand five hundred and ninety-six of chapter ninety-five of the Consolidated Statutes, volume three), be amended by inserting between the word "buildings," at the end of line sixteen, and the word "and," at the beginning of line seventeen, the words "the indebtedness of local tax, special charter or special school taxing districts incurred for the erection of school buildings necessary for the six months school term, whenever, as is authorized by law, such district indebtedness is assumed by the county as a whole."

SEC. 6. That section one hundred and seventy-nine of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three (section five thousand five hundred and ninety-nine of chapter ninety-five of the Consolidated Statutes, volume three), be amended by adding at the end of such section the following: "The county board of education, with the approval of the board of commissioners, may include in the operating and equipment fund in the budget the indebtedness of all districts, including special charter districts, lawfully incurred in erecting and equipping school buildings necessary for the six months school term, and when such indebtedness is taken over for payment by the county as a whole and the local districts are relieved of their annual payments, then the county funds provided for such purpose shall be deducted from the operating and equipment fund prior to the division of this

fund among the schools of the county as provided in this section."

SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 8. This act shall be in force from and after its ratification.
Ratified this the 9th day of March, A.D. 1925.

CHAPTER 181

AN ACT TO PROMOTE AND DEVELOP THE MEAT-PACKING
INDUSTRY IN THE STATE OF NORTH CAROLINA, AND
TO REGULATE THE SALE AND TRANSPORTATION OF
MEATS AND MEAT PRODUCTS SLAUGHTERED AND PRE-
PARED UNDER MUNICIPAL AND COUNTY SUPERVISION.

The General Assembly of North Carolina do enact:

SECTION 1. That any persons, firms or corporations engaged in the slaughter of meat-producing animals within the State of North Carolina, may make application to the Commissioner of Agriculture for a permit to transport, convey, and sell their products at any place within the limits of the State of North Carolina.

Application
for permit.

SEC. 2. It shall be the duty of the Commissioner of Agriculture, on receipt of such application described above, to cause to be made a thorough investigation of the sanitary conditions existing in such establishment, the efficiency of the inspection provided, and the manner in which the food products of such establishment are slaughtered and prepared. If such establishment is found to be operating in accordance with the regulations of the Commissioner of Agriculture as provided for in this act, a numbered permit shall be issued to the persons, firms, or corporations making application for same.

Investigation
sanitary con-
ditions.

SEC. 3. Municipal corporations shall have power and authority under this act to establish and maintain the inspection of meats and meat products, at establishments located within their corporate limits, and county commissioners shall have power and authority to establish and maintain inspection of meats and meat products at establishments not located in municipal corporations, but located within the boundaries of their county.

Inspection of
meats and meat
products.

SEC. 4. The officials of municipalities or counties in which such inspection is maintained, shall have full power and authority to fix and collect fees for inspection of any and all meat animals or meat products necessary to the maintenance

Collection of fees
for inspection.

of such inspection, but no further inspection charge shall be made within the State.

Rules of permit. SEC. 5. No permit shall be issued to any establishment except where the meat inspection is conducted under the supervision of a graduate veterinarian approved by the State Veterinarian of North Carolina or the North Carolina Veterinary Medical Examining Board.

Concerning permits. SEC. 6. To each establishment complying with the provisions of this act, the numbered permit shall be the establishment's official State number, and such number may be used to identify all passed meats and meat products prepared in such establishment. Such permit may be revoked by the Commissioner of Agriculture at any time when the establishment issued such permit violate any of the regulations prescribed for efficient inspection and sanitation.

Brand. SEC. 7. All meat carcasses inspected and passed in accordance with this act shall be branded with a rubber stamp bearing the number of the establishment and the words "N. C. Inspected and Passed."

Rules for inspection. SEC. 8. The Commissioner of Agriculture shall have full power and authority to make and adopt all necessary rules and regulations for the efficient inspection, preparation and handling of meats and meat products in such establishments, and for the disposal of all condemned meats, and such rules and regulations shall govern the inspection of all meats and meat products at establishments operating under this act.

Conflicting laws repealed. SEC. 9. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 10. That this act shall be in force from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 182

AN ACT TO REQUIRE THE COMMISSIONER OF REVENUE AND THE SHERIFFS OF THE VARIOUS COUNTIES TO MAKE CERTAIN REPORTS.

The General Assembly of North Carolina do enact:

Report of Commissioner of Revenue, etc. SECTION 1. That it shall be the duty of the Commissioner of Revenue to report to the chairman of the board of commissioners of the various counties in the State, once in each three months, all collections by the State in the county to which the report is made of revenue collected by the State Department of Revenue under the provisions of schedule B of the Revenue Act. It shall

likewise be the duty of the sheriffs of the various counties to make reports to the State Department of Revenue, each three months, of the amount of revenue collected by the sheriff under said schedule B for and on behalf of the county; that these reports in both instances shall give the name and postoffice address of each taxpayer and the character and amount of tax paid.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 183

AN ACT TO AMEND SECTION 2813 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand eight hundred thirteen of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end thereof the following sentence: "The governing body of cities and towns are in all respects vested with the same powers and authority as is now, or may hereafter be, vested in the board of county commissioners of the county in which such city or town is located, with respect to the allowance of discounts and charging penalties in the collection of taxes.

Amendment.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 184

AN ACT TO AMEND SECTION 929 OF THE CONSOLIDATED STATUTES SO AS TO AUTHORIZE THE FIXING OF THE AMOUNT OF THE BOND OF THE CLERK OF SUPERIOR COURT OF MECKLENBURG COUNTY WITHIN CERTAIN LIMITATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section nine hundred and twenty-nine of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof a new paragraph to read as follows:

Amendment.

"The bond of the clerk of Superior Court of Mecklenburg County shall be in an amount to be named by the board of commissioners of said county in its discretion, such an amount to

Conflicting laws
repealed.

be not less than ten thousand dollars (\$10,000) and not more than sixty thousand dollars (\$60,000): *Provided, however,* that the premiums upon the amount of said bond in excess of fifteen thousand dollars (\$15,000) shall be paid by Mecklenburg County."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 185

AN ACT TO AMEND SECTION 3957, CHAPTER 75, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section three thousand nine hundred and fifty-seven of Chapter seventy-five of the Revised Statutes of North Carolina be and the same is hereby amended by adding after the word "county," in line two (2) thereof, the words "or Johnston County."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 186

AN ACT TO AMEND CHAPTER 774 OF THE PUBLIC LAWS OF 1905, THE SAME BEING AN ACT AMENDATORY OF CHAPTER 23 OF THE LAWS OF NORTH CAROLINA, 1879, ENTITLED AN ACT TO ALLOW LEAKSVILLE TOWNSHIP IN ROCKINGHAM COUNTY TO SUBSCRIBE TO THE CAPITAL STOCK OF A RAILROAD.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section one of chapter seven hundred and seventy-four of the Public Laws of North Carolina of one thousand nine hundred and five be and the same is hereby amended by inserting after the word "successors" and before the word "shall," in line seven of said section, the following: "to be ap-

pointed by the board of commissioners of Rockingham County when any vacancy in said board of trustees shall occur, either by death, resignation or otherwise." Amend said section one of said chapter seven hundred and seventy-four further by inserting, in line twelve thereof after the word "invest" and before the word "spend," the word "lend." And further amend said section one of said chapter seven hundred and seventy-four by adding at the end thereof the following: "All appointments of trustees heretofore made by the board of commissioners of Rockingham County under chapter twenty-three of the Laws of eighteen hundred and seventy-nine and all acts amendatory thereto are hereby ratified and confirmed."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 187

AN ACT TO AMEND SUBSECTION 5 OF SECTION 6334 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE INVESTMENT OF CAPITAL BY REAL ESTATE TITLE INSURANCE COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. Amend subsection five of section six thousand three hundred and thirty-four of the Consolidated Statutes of North Carolina by striking out, in line five after the word "thereof," the following:

Amendment.

"In the abstracts of titles of property situated in one or more of the cities or counties of the State. The amount of capital invested shall in no event exceed one-fourth of the capital stock of such companies," and insert in lieu thereof the following:

"Any such other securities including preferred stock, insolvent corporations and including a reasonable investment not to exceed one-fourth of the total capital stock in abstract or title plants."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 188

AN ACT TO PROVIDE FOR THE RELIEF OF OSCAR FERGUSON OF YANCEY COUNTY.

The General Assembly of North Carolina do enact:

Preamble.

Whereas, on or about the tenth day of December, one thousand nine hundred and twenty-four, one Oscar Ferguson was employed by the State Highway Commission of North Carolina to work in a quarry where the State Highway Commission was obtaining stone to be used on project number nine hundred seventy, and said State Highway Commission being a department of the State and not being subject to an action for damages in behalf of the said Oscar Ferguson, and it being the duty of the said Oscar Ferguson to work in the quarry used by the said Highway Commission, after a large blast in which twelve or more holes, containing from two to five sticks of dynamite each, were exploded by a battery, was caused to return to work before the quarry had been sealed, a thing which had never been done, after the blasts. The quarry was from thirty to forty feet wide and about twenty feet high, and while at work in said quarry a large rock, weighing from two to three thousand pounds, which had been loosened by said blast and which had been hanging over the top of said quarry for some time before the blast, suddenly fell upon the said Oscar Ferguson, breaking his right leg, causing his right shoulder to be either broken or so injured that the same is now stiff in the joints, causing his right leg to be amputated about six or eight inches from the hip joint, and causing him to suffer great pain of both mind and body; that he still continues to suffer great pain, and will have to go through life crippled and maimed; that he owns no property and is destitute and dependent upon the help and charity of his friends and will be unable to care for himself; he being now the age of twenty-eight years, sober and industrious, and all his life a hard-working man: Now, therefore,

The General Assembly of North Carolina do enact:

Suit for recovery
of damages.

SECTION 1. Authority is hereby given the said Oscar Ferguson to institute suit in Superior Court of Yancey County for the recovery of damages on account of the injuries received while in the employ of the State Highway Commission of North Carolina. Pleadings shall be filed and the evidence heard by the resident judge of the district who shall find the facts and render such judgment thereon as in his judgment is reasonable compensation for the injuries sustained: *Provided*, that in no event shall judgment be rendered for a sum in excess of five thousand dol-

lars (\$5,000). That the judgment rendered by the judge as herein provided shall be final and binding upon both the plaintiff and defendant, and such sum as may be awarded the plaintiff in said judgment, if any, shall be paid by the Treasurer of the State of North Carolina from funds to the credit of the State Highway Commission: *Provided further*, that if the judge determines there is no negligence of the Highway Commission, no amount shall be paid; and *provided further*, that the State may be represented by the Attorney-General and may appeal to the Supreme Court.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 189

AN ACT TO PREVENT ANNOYING OR DISTURBING STUDENTS OF SCHOOLS AND COLLEGES FOR WOMEN.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any male person to willfully disturb, annoy or harass the students of any boarding school or college for women situated anywhere in North Carolina by rude conduct or by persistent unnecessary presence on or near the property of the school or college; or by the willful addressing or communicating orally or otherwise with said students while on school property, or while elsewhere when in charge of a teacher, officer or student of said school. Unlawful.

SEC. 2. That the violation of this act shall be deemed a misdemeanor punishable by a fine of not less than five dollars (\$5) nor more than fifty dollars (\$50), or by imprisonment not to exceed thirty days. Violation misdemeanor; penalty.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 190

AN ACT TO PROVIDE LAWS GOVERNING THE SALE OF STOCKS, BONDS AND OTHER SECURITIES IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. This act may be cited and shall be known as the "Capital Issues Law" of the State of North Carolina. "Capital Issues Law."

Definitions.

SEC. 2. *Definitions.* When used in this act:

“Commissioner.” (a) The term “commissioner” shall mean the member of the Corporation Commission of North Carolina designated by the Governor to administer this act, and the term “commission” shall mean the Corporation Commission of North Carolina, which is charged with certain duties under the terms of this act.

“Person.” (b) The term “person” shall mean and include a natural person, firm, partnership, association, syndicate, joint stock company, unincorporated company or organization, trust, incorporated or unincorporated, and any corporation organized under the laws of the District of Columbia, or of any state or territory of the United States or of any foreign government. As used herein, the term “trust” shall be deemed to include a common law trust, but shall not include a trust created or appointed under or by virtue of a last will and testament or by a court of law or equity.

“Securities.” (c) The term “securities” or “security” shall include any note, stock certificate, stock, treasury stock, bond, debenture, evidence of indebtedness, transferable certificate of interest or participation, certificate of interest in a profit-sharing agreement, certificate of interest in an oil, gas, or mining lease, collateral trust certificate, any transferable share, investment contract, or beneficial interest in or title to property or profits or any other instrument commonly known as security.

“Sale.” (d) The term “sale” shall include any agreement whereby a person transfers or agrees to transfer either the ownership of or an interest in a security. Any security given or delivered with or as a bonus on account of any purchase of securities, or of any other thing shall be deemed to constitute a part of the subject of such purchase and to have been sold for value. “Sale” or “sell” shall also include an attempt to sell, an option of a purchase or sale, a solicitation of a sale, a subscription, or an offer to sell, either directly or by agent, or by a circular letter, advertisement, or otherwise; but nothing herein shall limit or diminish the full meaning of the term “sell” or “sale” as used by or accepted in courts of law or equity.

“Issuer.” (e) The term “issuer” shall include every person who proposes to issue or who issues or who has issued or shall hereafter issue any security (sold or to be sold, or offered or to be offered for sale).

“Intangible assets.” (f) The term “intangible assets” shall mean and include patents, formulæ, good will, promotions, trade brands, franchises, titles or rights in and to intangible property, and all other like assets.

“Tangible assets.” “Tangible assets” shall mean all assets other than intangible assets.

SEC. 3. *Exempted securities.* Except as hereinafter provided, the provisions of this act shall not apply to any security which at the time of the sale thereof is within any of the following classes of securities:

Exempted
securities.

(a) Any security issued or guaranteed by the United States or by any territory or insular possession thereof, or by the District of Columbia, or by any state or municipal corporation or political subdivision or agency thereof.

(b) Any security issued or guaranteed by any foreign government with which the United States is then maintaining diplomatic relations, or by any state, province, or political subdivision thereof having the power of taxation or assessment.

(c) Any security issued by a national bank, or by any Federal land bank, or joint stock land bank or national farm loan association under the provisions of the Federal farm loan act of July seventeen, nineteen hundred and sixteen, or any amendments thereof, or by the war finance corporation, or by any corporation created or acting as an instrumentality of the government of the United States pursuant to authority granted by Congress of the United States: *Provided*, that such corporation is subject to supervision or regulation by the government of the United States.

(d) Any security issued or guaranteed as to principal, interest or dividend, by a corporation, domestic or foreign, owning or operating a railroad or any other public service utility: *Provided*, that such corporation is subject to regulation or supervision either as to its rates and charges or as to the issue of its own securities by a public commission, board, or officer, or any governmental, legislative or regulatory body of this State, or of the United States, or of any state, territory, or insular possession thereof, or of the District of Columbia, or of the Dominion of Canada, or any province thereof; also equipment trust certificates or equipment notes or bonds based on chattel mortgages, leases, or agreements for conditional sale of cars, motive power or other rolling stock or equipment mortgaged, leased, or sold to or furnished for the use of or upon a railroad or other public service utility corporation, or equipment notes or bonds where the ownership or title of such equipment is pledged or retained in accordance with the provisions of the laws of the United States, or of any State, or of the Dominion of Canada, to secure the payment of such equipment trust certificates, bonds, or notes; also bonds, notes, or other evidence of indebtedness issued by a holding corporation and secured by collateral consisting of any of the securities herein above in this clause (d) described: *Provided*, that such collateral securities equal in par value (which-

ever may be the lower) at least one hundred and twenty-five (125) per cent of the par market value of the bonds, notes, or other evidences of indebtedness so secured.

(e) Securities, issued, outstanding, distributed, and fully listed upon any organized stock exchange having an established meeting place in a city of over five hundred thousand population, according to the last preceding United States census and providing facilities for the use of its members in the purchase and sale of securities listed by such exchange, and securities senior thereto and evidences of indebtedness guaranteed by companies the capital stock of which is so listed; and upon such other stock exchanges as the commissioner may from time to time by written order designate: *Provided*, that actual transactions on such organized exchanges have occurred during each of the preceding twenty years in the purchase and sale of United States bonds or other bonds of any of the classes exempted herein from the provisions of this act; and *provided further*, that such stock exchange require financial statements to be submitted at the time of such listing and annually thereafter: *Provided, further*, that the commissioner shall have power to call for additional financial information than that filed with such stock exchanges, and may, pending the filing of such information, suspend the sale of such securities and also suspend, either temporarily or permanently, the sale of any securities listed with such stock exchanges after a hearing upon notice to the issuer of such securities if commissioner shall find that the sale of such securities would work a fraud upon the purchaser thereof.

(f) Any security issued by a bank, trust company, or savings institution, which bank, trust company, or savings institution is incorporated under the laws of, and subject to the examination, supervision, and control of the United States or of any state or territory of the United States, or of any insular possession thereof.

(g) Negotiable promissory notes or commercial paper if such issue of negotiable notes or commercial paper mature in not more than fifteen months from the date of issue and shall be issued within three months after the date of sale.

(h) Securities issued by building and land banks, organized under the laws of the State of North Carolina, the capital stock of which is owned by domestic building and loan associations.

(i) Securities issued by a domestic corporation, partnership, association, company, syndicate, or trust owning property, which company, partnership, etc., has been in continuous operation for not less than five years prior thereto, and which has shown during a period of not less than three years prior to the close of its last fiscal year preceding the offering of such securities average

annual net earnings, after deducting all prior charges, not including the charges of prior securities to be retired out of the proceeds of such sale, as follows:

(1) In the case of interest-bearing securities, not less than one and one-half times the annual interest charges thereon and upon all other outstanding interest bearing obligations of equal rank.

(2) In the case of preferred stock not less than one and one-half times the annual dividend requirements on the total of the proposed issue of such preferred stock and on all other outstanding stock of equal rank.

(3) In the case of common stock with par value not less than six per cent upon all outstanding common stock of equal rank, or in the case of common stock without par value not less than six per cent upon the amount charged to capital by reason of the issuance thereof:

Provided, the tangible assets of such corporation, partnership, association, company syndicate or trust (not including any intangible assets), together with the proceeds of the sale of such securities accruing to the issuer, shall equal or exceed:

(1) In case of evidence of indebtedness, one hundred twenty-five per centum of the par value of such evidence of indebtedness, and all other obligations of equal rank then outstanding and not to be retired out of the proceeds of the sale of such evidence of indebtedness.

(2) In the case of preferred stock, one hundred twenty-five per centum of the par value of the aggregate amount of all outstanding preferred stock of equal and prior rank and the stock then offered for sale, after the deduction from such assets of all indebtedness which will be existing and of the par value of all stock of senior rank which will be outstanding after the application of the proceeds of the preferred stock offered for sale.

(3) In the case of common stock, one hundred per centum of the aggregate of all outstanding common stock of equal rank and the stock then offered for sale, reckoned at the price at which such stock is offered for sale or sold after the deduction from such assets of all indebtedness which will be existing and of the par value of all stock of senior rank which will be outstanding after the application of the proceeds of the common stock offered for sale: *Provided, however*, that in the case of preferred or common stock without par value computations hereunder shall be made upon the basis of the amount charged to capital by reason of the issuance thereof instead of upon the basis of par value.

(j) Securities issued by building and loan associations incorporated under the laws of the State of North Carolina.

(k) Securities issued by insurance companies in North Carolina, subject to State supervision.

(l) Securities issued by any corporation organized not for pecuniary profit or organized exclusively for educational, benevolent, fraternal, charitable or reformatory purposes.

(m) Securities evidencing indebtedness due under any contract made in pursuance to the provisions of any statute of any state of the United States providing for the acquisition of personal property under conditional sale contract.

(n) Bonds or notes secured by lien on vessels shown by policies of marine insurance taken out in responsible companies to be of value, after deducting any and all other indebtedness secured by prior lien, of not less than one hundred and twenty-five (125) per cent of the par amount of such bonds or notes.

Transactions
exempted.

SEC. 4. *Transactions exempted from operation of this act.* Except as hereinafter provided, the provisions of this act shall not apply to the sale or the offering for sale of any security in any of the following transactions, viz.:

(1) At any judicial, executor's, administrator's, or guardian's sale, or at any sale by a receiver or trustee in insolvency or bankruptcy.

(2) By or for the account of any pledge holder or mortgagee selling or offering for sale, in the ordinary course of business, to liquidate a bona fide debt, a security pledged in good faith as security for such debt.

(3) In an isolated transaction in which any security is sold or offered for sale by the owner thereof, or by his representative for the owner's account in the usual and ordinary course of business and not for the direct or indirect promotion of any scheme or enterprise within the purview of this act, and when such sale or offer for sale is not made in the course of repeated and successive transactions of a like character by such owner or on his account by the representative of such owner, and neither such owner nor his representative is the maker or issuer or underwriter of such security.

(4) The sale of or offer to sell such security to any bank, savings institution, trust company, insurance company, or to any corporation.

(5) The distribution by a corporation of capital stock, bonds, or other securities to its stockholders or other security holders as the stock dividend or other distribution out of earnings or surplus; or the issue of securities by a corporation to security holders or creditors of such corporation in the process of a bona fide reorganization of such corporation made in good faith either in exchange for either or both the securities of such security holders or claims of such creditors, or partly for cash

and partly in exchange for the securities or claims of such security holders or creditors; or the issue of increased capital stock of a corporation sold or distributed by it entirely among its own stockholders.

(6) The transfer or exchange by or on account of one corporation to another corporation or to its stockholders of their or its own securities in connection with a proposed consolidation or merger of such corporations, or in connection with the change of par value stock to nonpar value stock or the exchange of outstanding shares for a greater or smaller number of shares.

(7) Subscriptions for shares or sales or negotiations for sales of shares of the capital stock in domestic corporations, when no expense is incurred, and no commission, compensation or remuneration is paid or given for, or in connection with, the sale or disposition of such securities.

(8) Subscriptions for shares of the capital stock of a domestic corporation prior to the incorporation thereof, when no expense is incurred, and no commission, compensation, or remuneration is paid or given for, or in connection with, the sale or disposition of such securities.

(9) The sale of securities to a registered dealer.

SEC. 5. *Burden of proof as to such transactions.* It shall not be necessary to negative any of the aforesaid exemptions in any complaint, information, indictment or proceeding laid or brought under this act in either a court of law or equity, or before the commissioner, in either a civil or criminal action or suit. The sale, unless the transaction is exempted from the operation of this act, of any security not exempt from the provisions of this act as hereinabove provided and not admitted to the record and recorded as hereinafter provided, shall be prima facie evidence of the violation of this act, and the burden of proof of any such exemption shall be upon the party claiming the benefit thereof.

Burden of proof
as to such
transactions.

SEC. 6. *No security sold until recorded in register.* No security not exempted under any of the provisions of section three of this act, unless sold in one of the transactions exempt under the provisions of section four of this act, shall be sold either directly or indirectly to any person within the State of North Carolina, unless and until said security shall have been admitted to record and recorded in the register of qualified securities, as hereinafter provided.

No security sold
until recorded in
register.

SEC. 7. *Advertisement of securities.* It shall be unlawful hereafter:

Advertisement of
securities.

(1) To advertise in this State through or by means of any prospectus, circular, price list, letter, order blank, newspaper, periodical, or otherwise, or

(2) To circulate or publish any newspaper, periodical, or either written or printed matter in which any advertisement in this section specified shall appear, or

(3) To circulate any prospectus, price list, order blanks, or other matter for the purpose of inducing or securing any subscription to or sale of any security or securities, not exempted under any of the provisions of section three of this act, and not sold or to be sold in one of the transactions exempted under the provisions of section four of this act, unless and until the requirements of section six of this act have been fully complied with and such advertising matter has been filed and approved by the commissioner.

Application of
authority to sell
filed with com-
missioner.

SEC. 8. *Application for authority to sell filed with commissioner.* The commissioner shall receive and act upon applications to have securities admitted to record in such register of qualified securities and the commissioner may from time to time prescribe forms on which such applications shall be submitted. All applications shall be in writing and shall be signed and dated and sworn to and shall thereafter be filed with the commissioner. Such applications may be made to and filed with the commissioner either by the issuer of the securities in question or by any person desiring to sell the same in the State of North Carolina; the application must show in full detail the plan upon which the issuer of the securities in question or the person desiring to sell same proposes to transact business; copy of all applications for and forms of contracts, securities, bonds, or other instruments, which it or he proposes to make with or sell to its or his contributors; a statement which shall show the name, location, and head office of the issuer or person desiring to sell such securities, and an itemized statement of its financial condition, and the amount of its or his property and the liabilities, and such other information and in such form touching its or his affairs as the commissioner may require. If a foreign corporation, it or he shall also file with the commissioner a copy of the laws of such state, territory, or government under which it exists and is incorporated, and also a copy of its charter of its home state and certificate of the proper officer of such state that it has authority to do business therein, articles of incorporation, constitution, and by-laws, and all amendments thereof which have been made, and all other papers pertaining to its organization, and enter into an agreement as a condition precedent to being registered and licensed that stock or other offerings shall be sold only for cash or for notes or bonds payable to the company, and that said notes or bonds will not be sold or discounted with an endorsement "without recourse" or obligation not to be responsible for the

same by the owner in a general sale or canvass, or by any agent on salary or commission.

Every note given for stock sold under the provisions of this act must have appearing upon its face the following: "The consideration of this note is stock in the.....corporation, and this note is not negotiable under the negotiable instruments law."

The contract of subscription or of sale shall be in writing and shall contain a provision in the following language: "No sum shall be used for commissions, promotion and organization expenses on account of the sale of any securities offered for sale by this company in excess of five per centum of the amount actually paid upon separate subscriptions for such securities."

SEC. 9. *Fees to be paid.* Each applicant for registration of securities shall, at the time of filing its application, pay to the commissioner, and the commissioner shall collect, a filing fee of fifty dollars plus the sum of two per centum of the par value of each issue of securities for which application for registration is filed. If any such securities have no par value, the price at which the applicant proposes to sell and issue the same to the public shall be deemed the par value thereof for the purpose of computing the fee to be paid by such applicant upon the filing of such application with the commissioner.

Fees to be paid.

SEC. 10. *Consideration of application by commissioner.*

(1) As soon as practicable after the filing of an application the commissioner shall examine the application, statements and documents so filed; and if he deems it advisable, may make or cause to be made such inspection, examination, audit and investigation of the business and affairs of the issuer as he may deem necessary or advisable, which said inspection, examinations, audit and investigation shall be at the expense of the applicant. As a part of the aforesaid inspection, examination, audit and investigation the commissioner may, if he deems it necessary or advisable, cause an appraisal to be made of the property or assets of the issue, or parts thereof, where such property or assets does not include intangible assets; but wherever such property or assets of the issuer does include intangible assets as a material part thereof the commissioner shall cause an appraisal to be made of such intangible assets. Appraisals herein provided for may be made by three disinterested appraisers; and the commissioner is authorized to nominate and appoint such appraisers, who shall be paid not more than twenty-five dollars per day and their actual expenses while so employed, which compensation and expenses shall be paid by the applicant. The commissioner may require a bond sufficient to cover the expense of any such inspection, examination, audit or investigation as may be deemed

Consideration of application by commissioner.

necessary by the commissioner in connection with the application for or after the granting of such application for registration. Before admitting any security to record in such register of qualified securities the commissioner, or his deputy, or duly appointed appraisers, may require the applicant to furnish certain information as may in his or their judgment be necessary for the commissioner to ascertain whether such securities should be so admitted to record pursuant to the provisions of this act; and the failure to furnish such requested information within such reasonable time, not exceeding three months, shall be considered as a withdrawal of the application for registration. The commissioner may require such verification of the information submitted in support of any application as he may deem necessary or desirable.

(2) The commissioner shall make a complete report of the inspection, investigation, examination, etc., of the business and affairs of the applicant above provided for, which record shall include a copy of the appraisal aforesaid, provided such an appraisal be made.

Hearing before
commissioner.

SEC. 11. *Hearing before commissioner.* The commissioner shall, within fifteen days after such investigation, give the applicant a hearing if he so desires.

(1) If the commissioner shall act favorably upon the application, he shall issue an order directing that such securities be admitted to record in the register of qualified securities, hereinafter provided for. The commissioner shall keep a permanent record of all proceedings, findings, judgments and orders. In granting to an applicant the privilege of offering securities to the public in the State of North Carolina the commissioner may impose such reasonable conditions, either precedent or concurrent thereto, as in his judgment may be necessary or advisable. As one of such conditions precedent the commissioner may require that any securities of the issuer, which have been or are to be issued for property or assets, either tangible or intangible, shall be deposited in escrow, under such terms as he may prescribe in each case, to the end that the owners of the securities, so issued in payment for property and so placed in escrow, shall in case of dissolution or insolvency of the issuer, not participate in the assets of such issuers until after the owners of all other securities have been paid in full.

The securities deposited under such escrow agreement shall be released from such escrow agreement only at such time as the commissioner may deem just and equitable; and in any event such escrow securities shall be released therefrom when the issuer's earnings shall equal those prescribed in paragraph (i) of section three of this act for the same class of securities.

(2) If, however, the commissioner shall, in any case, believe from all the evidence before it—

(a) That the sale of such securities would work a fraud, deception or imposition upon the purchasers thereof; or

(b) That the articles of incorporation or association, declaration of trust, charter, constitution, by-laws, or other organization papers of the issuer, are unfair, unjust, inequitable, illegal or oppressive; or

(c) That the issuers or guarantors of such securities are insolvent, or are in failing circumstances, or are not trustworthy; or

(d) That the issuer's plan of business is unfair, inequitable, dishonest, or fraudulent; or

(e) That the issuer's literature or advertising is misleading or calculated to deceive purchasers or investors; or

(f) That the securities offered, or to be offered, issued or to be issued in payment for property or assets, either tangible or intangible, are so in excess of the reasonable value thereof as to indicate fraud or bad faith; or

(g) That the enterprise or business of either the issuers, or of the applicant, is unlawful or against public policy; or

(h) That the sale of such securities is a mere scheme of either the issuer or the applicant to dispose of worthless securities of no intrinsic value, at the expense of the purchasers of said securities—

Then the commissioner shall refuse to admit said securities to record in the register of qualified securities, or if such securities are admitted to record, such action may at any time thereafter be revoked by the commissioner for any of the reasons set out in section eleven, subsection two, and it shall thereafter be unlawful to sell such securities in this State or to advertise same, or to circulate any advertisements thereof.

(3) But, however, no securities shall be admitted to record in the register of qualified securities until the applicant or applicants therefor have entered into a bond for not less than one thousand dollars, nor more than one hundred thousand dollars. The amount of said bond shall be fixed by the commissioner in his order admitting said securities to record. Said bond shall be payable to the State of North Carolina and be conditioned upon the truth of the statements set forth in the application filed with the commissioner, also the truth of the statements set forth in all literature or advertising matter used or circulated in connection with the sale or offer of sale of such securities and of the evidence and other probative matter offered in connection with such application to the State official or officials, and upon compliance by said applicant and his agents with the provisions

of this act. Said bond shall be made with a surety company authorized to do business in the State of North Carolina, and shall be filed with and approved by the commissioner. Any person who shall have a right of action against said bond shall bring suit thereon within two years after such right of action shall have accrued, and not thereafter. One or more recoveries upon such bond shall not vitiate the same; but no recoveries thereon shall ever exceed the full amount of such bond. Upon suits being filed in excess of the amount of such bonds, the commissioner shall require a new bond; and if same is not given within thirty days thereafter, he shall cancel the registration of the securities involved.

SEC. 12. No person as dealer or agent shall represent any stock sold under the provisions of this act as being endorsed or recommended by the State of North Carolina or any officer thereof, nor shall make any mention whatever of recording or being admitted to record in the State of North Carolina.

Register of qualified securities.

SEC. 13. *Register of qualified securities.* The commissioner shall keep and maintain a permanent register of qualified securities and shall enter therein the names and amounts of all securities the privilege of offering which to the public in the State of North Carolina has been granted by the commissioner, and the date thereof, and such other data as the commissioner may deem proper. All securities admitted to record and recorded in such register shall be deemed, for the purpose of this act, to have been fully qualified for sale in the State of North Carolina, and thereafter any person may lawfully sell or offer for sale any part of such issue as recorded; subject, however, to the provisions of this act. Such register shall be open to inspection by the public.

Report to commissioner.

SEC. 14. *Report to commissioner.* Every issuer whose securities have been admitted to record and recorded as herein provided shall, during the offering of such securities, file within thirty days after the close of business on December thirty-first, March thirty-first, June thirtieth, and September thirtieth, of each year, and at such other times as may be required by the commissioner, a statement, verified under oath by some person having actual knowledge of the facts therein stated, setting forth, in such form as may be prescribed by the commissioner, the financial condition, the amount of assets and liabilities of such issuer on the above dates and such other information as said commissioner may require. It shall be unlawful for any issuer subject to the provisions of this act, who refuses or fails to comply with the provisions of this section, or for his agent or agents, to thereafter sell such securities in this State.

Examination and examiners.

SEC. 15. *Examination and examiners.* The records and the business affairs of every company, or person, whose securities

have been admitted to record in the register of qualified securities, shall be subject to examination and inspection by the commissioner or upon his direction by his assistants, accountants or examiners, at any time said commissioner may deem it advisable; and such company or person shall pay a fee for each of such examinations of not to exceed twenty-five dollars (\$25) for each day or fraction thereof, plus the actual traveling and hotel expenses of said commissioner, his assistant, accountant or examiner, that he is absent from the Capitol of the State for the purpose of making such examination.

SEC. 16. *Complaints, investigations, findings of facts.* The commissioner may, upon his own initiative or upon the complaint of any reasonable person, hold such public hearings or make or have made such special inspection, examination or investigation as he may deem necessary in connection with the promotion, sale or disposal in this State of any security, or securities, to determine whether the same constitutes a violation of law; and the said commissioner, his assistant or deputy shall have power and authority—

(1) To issue subpoenas and process compelling the attendance of any person and the production of any papers, records, or books relating to any matter of which the commissioner has jurisdiction under this article, and (2) to administer an oath to any person whose testimony may be required on such inspection, examination, or investigation. Upon the conclusion of any such hearing, inspection, examination or investigation the commissioner may make findings of fact concerning the matter or matters investigated. Such findings of fact shall be admissible in evidence in any suit or action, at law or in equity, instituted under any of the laws of this State, and shall be prima facie evidence of the truth of the matters therein found by said commissioner.

SEC. 17. *Certain information and records open to inspection by public.* All information received by the commissioner shall be kept open to public inspection at all reasonable hours, and the commissioner shall supply to the public upon request copies of any papers or record with the commissioner at charges equaling the cost of typing same; and the commissioner shall have power and authority to place in a separate file, not open to the public except on his special order, any information which he deems in justice to the person filing the same should not be made public. An exemplification of the record under the hand of the commissioner, or of his deputy, shall be good and sufficient evidence of any record made or entered by the commissioner. A certificate under the hand of the commissioner or his deputy or assistant, and the seal of the commissioner showing that the

Complaints, etc.

Certain information and records open to public.

securities in question have not been recorded in the register of qualified securities, shall constitute prima facie evidence that such securities have not been qualified for sale pursuant to the provisions of this act, and shall be admissible in evidence in any proceeding, either civil or criminal, instituted under any of the laws or statutes of this State.

Appeal.

SEC. 18. *Appeal.* Any interested person aggrieved by any order of the commissioner, or by any refusal or failure of the commissioner to make an order under any of the provisions of this act, shall, upon written request directed to the commissioner, and within thirty days after such request has been filed with the said commissioner, be entitled to a hearing before the Corporation Commission as a body. The commission shall, within ten days after such hearing, rule upon the subject-matter of such hearing. Any person, being dissatisfied with any findings, rulings, order or judgment of the commission may, within thirty days after the making and issuance thereof, commence a suit in the Superior Court of Wake County, North Carolina, against the commission as defendant, to vacate and set aside said findings, ruling, or order on the ground that same is unjust and unreasonable. The rules of pleading and procedure in such suit shall be the same as are provided by law for the trial of other actions in the Superior Court of this State, and on the hearing the judge of said Superior Court may set aside, modify, or confirm said finding, ruling, order or judgment as the evidence and the rules of law or equity may require. Appeals may be taken from the decision of the Superior Court to the Supreme Court by either party in the same manner as is provided by law in other civil cases, but the commission may appeal without bond. Pending any such appeal, the said findings, rulings, orders, and judgments of the commission shall be prima facie evidence that they are just and reasonable and that the facts found are true, and shall remain in full force and effect; if no such suit be brought within said thirty days, said finding, ruling, order or judgment shall become final and binding.

Dealers and
salesmen.

SEC. 19. No dealer or salesman shall carry on business in the State of North Carolina as such dealer or salesman, or sell securities, including any securities exempted under the provisions of section three hereof, unless he has been registered as dealer or salesman in the office of the commissioner pursuant to the provisions of this section. Every applicant for registration shall file in the office of the commissioner, pursuant to the provisions of this section, an application in writing, duly signed and sworn to, in such form as the commissioner may prescribe, giving particulars concerning the business reputation of the applicant. The commissioner in his discretion may require

that the applicant shall have been a bona fide resident of the State of North Carolina for a term not to exceed two years prior to the filing of the application. The names and addresses of all persons approved for registration as dealers or salesmen shall be recorded in a register of dealers and salesmen kept in the office of the commissioner, which shall be open to public inspection. Every registration under this section shall expire on the thirty-first day of March in each year, but the same may be renewed. The fee for such registration and for each annual renewal thereof shall be fifty dollars in the case of dealers, and ten dollars in the case of salesmen. Registration may be refused or a registration granted may be canceled by the commissioner if, after reasonable notice and a hearing, the commissioner determines that such applicant or dealer or salesman so registered (1) has violated any provision of this act or any regulation made hereunder; or (2) has made a material false statement in the application for registration; or (3) has been guilty of a fraudulent act in connection with any sale of securities in the State of North Carolina, or has been or is engaged in making fictitious or pretended sales or purchases of any such securities or has been engaged in any practice or transaction or course of business relating to the purchase or sale of securities which is fraudulent or in violation of law; or (4) has demonstrated his unworthiness to transact the business of dealer or salesman. It shall be sufficient cause for refusal or cancellation of registration in the case of a partnership, corporation or unincorporated association or trust estate, if any member of the partnership, or any officer or director of the corporation, association or trust estate has been guilty of any act or omission which would be cause for refusing or canceling the registration of an individual dealer or salesman. The word "dealer" as used in this section shall include every person, other than a salesman, who in the State of North Carolina engages, either for all or part his time, directly or through an agent, in the business of offering for sale, selling or otherwise dealing in securities, including securities exempted under the provisions of section three, or of purchasing or otherwise acquiring such securities from another person with the purpose of reselling them or of offering them for sale to the public for a commission or at a profit, or who deals in futures on market quotations of prices or values of any securities, or accepts margins on prices or values of said securities. The word "salesman" as used in this section shall include every person employed, appointed or authorized by another person to sell securities in any manner in the State of North Carolina. No person shall be registered as a salesman except upon the application of the person on whose

Proviso.

behalf such salesman is to act. It shall be unlawful for any person required to register under the provisions of this section to sell any security to any person in the State of North Carolina without having registered, or after such registration has expired or been canceled and not renewed: *Provided, however*, that employees of a company, securities of which are exempted under the provisions of section three hereof, may sell or solicit or negotiate for the sale or purchase of any such securities of such company in the territory served by such company or in which it operates without being considered as salesmen or dealers within the meaning of this act and without being required to register under its provision.

Assistants,
clerks, etc.

SEC. 20. *Assistants, clerks, etc., employment of.* It shall be the duty of the commissioner to administer and enforce the provisions of this act. The commissioner shall appoint an assistant who shall have special charge of the administration and enforcement of this act under the direction and authority of the commissioner. He shall keep all records and generally perform such duties as the commissioner may direct; and for his services he shall be paid such salary as may be fixed by the commission. The commissioner may appoint such clerks and other assistants as may from time to time be needed, and may likewise fix their salaries or compensation, subject to the approval of the commission.

Fees paid into
State Treasury;
expenses of ad-
ministration.

SEC. 21. *Fees paid into State treasury, expenses of administration.* All fees herein provided for shall be collected by the commissioner and shall be paid over to the State Treasurer to go into the general fund; as well as all fees, per diems, expenses, etc., of appraisers, assistants, and investigators as herein provided, and all other expenses and fees required by this act. The commissioner may from time to time employ special counsel for the purpose of enforcing and carrying out the provisions of this act. All expenses of the administration of this act, including salaries, special council fees, clerk hire, postage, printing, stationery and the like, shall be paid out of available funds in the treasury on the Auditor's warrant for the payment of bills itemized and certified to by the commissioner.

When sales made
in violation of
this act voidable.

SEC. 22. *When sales made in violation of this act voidable.* Every sale or contract for sale of any securities made in violation of the provisions of this act shall be voidable at the election of the purchaser thereof; and every person making such sale or contract for sale, and every agent of or for such seller who shall have participated or aided in any way in making such sale, knowing same to be in violation of this act, shall be jointly and severally liable to such purchaser, upon tender of said securities or said contract to the seller for the full amount paid by said

purchaser, together with interest and all taxable court costs in any action brought under this section. No action shall be brought under this section after two years from the date of such sale or contract for sale.

SEC. 23. *Punishment for violation.* Any person who violates any of the provisions of this act shall be punished by a fine of not less than two hundred nor more than five thousand dollars, or by imprisonment in jail or work on the roads for not exceeding two years, or by both such fine and imprisonment.

Punishment for violation.

SEC. 24. If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of said act, but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which said judgment shall have been rendered.

Invalidity.

SEC. 25. All laws and clauses of laws in conflict with this act are hereby repealed: *Provided, however,* that this clause shall not be construed to prevent the prosecution of any offenses committed before the passage of this act against any law or laws heretofore in force, but all such crimes and offenses committed before the ratification of this act may be prosecuted to final judgment under the laws in force at the time of the commission of such crimes or offenses. This act shall not affect any right accrued or liability incurred prior to the ratification of this act.

Conflicting laws repealed; proviso

SEC. 26. This act shall be in force from and after April first, one thousand nine hundred and twenty-five.

Date of effect.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 191

AN ACT TO AMEND CHAPTER 2, PUBLIC LAWS, SESSION 1923, RELATING TO THE SANITARY MANUFACTURE OF BEDDING AND TO PREVENT FRAUDULENT DESCRIPTION OF THE MATERIALS USED THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two, Public Laws of one thousand nine hundred and twenty-three, (a) be amended by adding, in the second line of said section between the words "defined" and "used," the following: "For sale within the State of North Carolina"; and (b) by adding at the end of said section the following: "The word 'shoddy' shall mean any material

Amendment.

which has been spun into yarn, knit or woven into fabric and subsequently cut up, torn up, broken up or ground up."

Amendment.

SEC. 2. That section five of said act be amended (a) by adding, in line six between the words "label" and "upon," the following: "To be procured from the State Board of Health as hereinafter provided"; and (b) by inserting, in second line of paragraph four of said section between the words "used" and "the," the following: "And when sterilized in conformity with section four of this act"; and (c) by striking out the first two lines of paragraph five of said section five and inserting in lieu thereof the following: "The tag or label required under this section shall contain a replica of the seal of North Carolina printed thereon and shall be in the following form."

SEC. 3. That section five of said act be amended further by adding at the end of said section a new paragraph as follows:

"The State Board of Health is hereby authorized and directed to contract for the printing of tags or labels required by this section and shall, upon the application of any person, firm or corporation, furnish the said tags or labels fashioned and formed in accordance with the provisions hereof in lots of not less than one thousand (1000) at a cost of ten dollars (\$10) per thousand to such person, firm or corporation. The said fees or charges for said tags shall be paid directly to the State Board of Health and when so collected shall constitute a separate fund, known as the bedding fund, and shall be expended and used solely by the Board of Health in carrying out the provisions of this act, and such moneys and funds collected by the State Board of Health are hereby specifically appropriated to the use of said State Board of Health for the purposes herein enumerated, and the said State Board of Health is specifically charged with the enforcement of this act in the interest of the health of the people of the State."

Conflicting laws
repealed.

SEC. 4. All laws or provisions in conflict herewith are hereby repealed.

SEC. 5. This act shall be in force from and after its ratification. Ratified this the 9th day of March, A. D. 1925.

CHAPTER 192

AN ACT TO AUTHORIZE THE ISSUANCE OF BONDS OF THE STATE FOR THE PERMANENT IMPROVEMENT OF STATE INSTITUTIONS.

Preamble.

Whereas, notwithstanding extensive improvements made to the State's educational and charitable and correctional institu-

tions, many of them remain inadequate to meet the rapidly increasing demands of the people of the State, and it is necessary that certain institutions and State buildings be permanently enlarged, improved and equipped; and

Whereas, it is proper that the General Fund of the State be reimbursed for moneys paid therefrom for certain permanent improvements heretofore made to some of said institutions and interest thereon: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Institutions Bond Act of one thousand nine hundred and twenty-five." Name of act.

SEC. 2. That for the permanent enlargement, improvement and equipment of the educational, charitable, and correctional institutions and buildings of the State hereinafter mentioned, and for reimbursement to the general fund of moneys paid therefrom for the permanent improvement of certain of such institutions and interest thereon, the State Treasurer is hereby authorized and directed, by and with the consent of the Governor and Council of State, to issue and sell five million one hundred twenty-five thousand dollars (\$5,125,000) bonds of the State, bearing such date or dates and such rate or rates of interest not exceeding five per cent per annum, payable semiannually, as may be fixed by the Governor and Council of State, all of which bonds shall mature at one date in the year nineteen hundred and sixty-six (1966). Purpose of bonds.

SEC. 3. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may hereafter be provided by law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this act. Bond issue authorized.

SEC. 4. That before selling the bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem most effectual to secure the best price. He is authorized to accept bids for the entire amount of said bonds, or any portion thereof, and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina; and he is empowered to sell the bonds herein authorized in such manner as in his judgment will produce the best price, but not for less than par and accrued interest. Form.

SEC. 5. That the proceeds of said bonds and of the bond anticipation notes herein authorized (except the proceeds of bonds Advertisement of sale.

the issuance of which has been anticipated by such bond anticipation notes) shall be placed by the Treasurer in a special fund to be designated "Permanent Improvement Fund one thousand nine hundred and twenty-five." and be disbursed only for the purposes provided in this act upon warrants drawn by the State Auditor, which warrants shall not be drawn for any institution or State buildings until the governing body or authority in charge thereof shall certify that an expense has been incurred justifying the issuance thereof. Any executive head of any institution or any director, trustee or commissioner in any State institution or commission who votes for or aids in spending more money for public improvements for his institution than is hereby appropriated may be removed from office by the Governor.

Disbursement
of proceeds.

SEC. 6. That the proceeds of such bonds and bond anticipation notes shall be disbursed as herein provided in the following and for the following purposes:

Amount of
appropriations.

(a) To reimburse the General Fund for principal and interest paid out of said fund for permanent improvements at the charitable and other institutions of the State prior to January first, one thousand nine hundred and twenty-five, and which was authorized by various laws of the General Assembly, amounting to one million, two hundred fifty-four thousand, five hundred (\$1,254,500) dollars.

(b) For the permanent improvement, enlargement and equipment of the following institutions and buildings of the State:

EDUCATIONAL INSTITUTIONS

Educational
institutions.

University of North Carolina	\$ 800,000
State Agricultural and Engineering College.....	600,000
N. C. College for Women.....	700,000
East Carolina Teachers' College.....	250,000
Negro Agricultural and Technical College.....	40,000

STATE BOARD OF EDUCATION FOR NORMALS

Cullowhee Normal School.....	90,000
Appalachian Normal School.....	90,000
Cherokee Indian Normal School.....	50,000
Public School Buildings (Indians), Robeson County...	30,000
Elizabeth City Normal (Negro) and Fayetteville Normal (Negro) and Durham State Normal (Negro).....	120,000

CHARITABLE AND CORRECTIONAL INSTITUTIONS

State Hospital, Raleigh	\$ 73,000
Criminal Insane	50,000
State Hospital, Morganton.....	133,000
State Hospital, Goldsboro.....	50,000
Criminal Insane	25,000
Caswell Training School	69,000
North Carolina School for Deaf, Morganton.....	5,000
School for Blind and Deaf, Raleigh.....	50,000
Orthopaedic Hospital, Gastonia.....	6,500
Tuberculosis Sanatorium in Moore County.....	137,000
Stonewall Jackson Training School.....	35,000
Samarcand Training School for Girls.....	14,000
East Carolina Industrial School.....	10,000

STATE PRISON

Central Prison	149,000
Caledonia Farm	85,000
Cary Farm	20,000
Confederate Women's Home.....	26,500

Total.....\$3,708,000

(c) For use of Committee on Public Buildings and Grounds for improvement and equipment of the Governor's Mansion\$ 50,000

(d) To reimburse the general fund for permanent improvements made at the State Prison prior to January first, one thousand nine hundred and twenty-five, heretofore paid by the State Prison.....\$ 112,500

SEC. 7. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

(a) For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent, if the Treasurer shall deem it advisable to postpone the issuance of such bonds.

Treasurer authorized borrow money.

Bond issue authorized.

Rules regarding bond issue.

In anticipation.

For payment
of interest.

(b) For the payment of interest upon or any installment of principal of any of said bonds then outstanding if there shall not be sufficient funds in the State Treasury with which to pay such interest or installments as they respectively fall due.

Renewal of loan.

(c) For the renewal of any loan evidenced by notes herein authorized.

Payment of notes
issued in antici-
pation.

SEC. 8. That notes issued in anticipation of the sale of said bonds shall be paid with funds derived from the sale of the bonds unless otherwise provided for by the General Assembly, and notes issued for the payment of interest and installments of principal shall be paid from funds provided by the General Assembly for the payment of such interest and principal when such funds are collected. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion.

Faith of North
Carolina pledged.

SEC. 9. That the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

Coupons receiv-
able in payment.

SEC. 10. That the coupons of said bonds and notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

No State, county
or municipal
taxes.

SEC. 11. That all of said bonds and notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

Investment of
moneys by
guardians, etc.

SEC. 12. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said bonds and notes.

For retirement
of principal.

SEC. 13. That for the retirement of the principal of said bonds at maturity a sinking fund is hereby created, into which fund the State Treasurer shall pay during each fiscal year, beginning with the year ending June thirtieth, one thousand nine hundred and twenty-seven, from any funds not heretofore pledged or appropriated, the sum of fifty-one thousand, two hundred and fifty (\$51,250) dollars.

SEC. 14. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 193

AN ACT TO AMEND CHAPTER 6 OF THE PUBLIC LAWS OF THE EXTRA SESSION, 1921, RELATING TO THE PROTECTION OF ANIMALS AND GAME IN PARKS AND GAME RESERVATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter six of the Public Laws of North Carolina, extra session, nineteen hundred twenty-one, ratified on the fifteenth day of December, nineteen hundred twenty-one, be and the same is hereby amended as follows: Amendment.
By adding after the word "corporation," in the last line thereof, "without the permission or authority of the owner or manager of such park or reservation."

SEC. 2. That section two of the aforesaid act be amended by inserting after the word "who," in the first line thereof, "without the permission or authority of the owner or manager of such park or reservation."

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 194

AN ACT TO AMEND SECTION 2125 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO HUNTING DEER BY FIRELIGHT.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand one hundred twenty-five of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting after the comma following the word "firelight," in the second line thereof, the words "electric light, flash-light, lantern, torch, or any other artificial light whatsoever," and by striking out the words "pay a fine not exceeding fifty dollars (\$50.00) or be imprisoned not exceeding thirty days," appearing in the fourth and fifth lines of said section, and inserting in lieu thereof the words "be fined or imprisoned in the discretion of the court." Amendment.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 195

AN ACT TO AUTHORIZE DISBURSING OFFICERS OF COUNTIES, CITIES, TOWNS, TOWNSHIPS, SCHOOL DISTRICTS AND SCHOOL TAXING DISTRICTS TO PAY AND TO CONTRACT TO PAY FISCAL AGENCY FEES FOR THE PAYMENT OF BONDS AND COUPONS.

The General Assembly of North Carolina do enact:

Name of act.

SECTION 1. That this act shall be known as "The Municipal Fiscal Agency Act."

Disbursing
officers given
authority.

SEC. 2. That whenever any county, city, town, township, school district or school taxing district is or shall be authorized or permitted to make payments of bonds or coupons issued by it or in its behalf at any place other than within such county, city, town, township, school district or school taxing district, and such bonds or coupons are by their terms payable at such other place, it shall be lawful for the officer disbursing the funds for such payment to pay the reasonable fees of the bank, trust company or other agency making payment at such place, and to agree to pay such fees at a fixed rate throughout the term of the bonds as to which such payment is to be made at such place, but no fee in excess of one-fourth of one per cent of the amount of interest paid and one-eighth of one per cent of the amount of principal paid shall be deemed reasonable.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 196

AN ACT TO AMEND THE CONSOLIDATED STATUTES SECTION 2354 IN REFERENCE TO LANDLORDS AND TENANTS.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section two thousand three hundred fifty-four of chapter forty-six, article one of the Consolidated Statutes, be amended by adding at the end of said section the following, "And any tenant or lessee terminating any such tenancy shall notify the landlord the day the premises are vacated and deliver to such landlord or his agent the keys to the buildings thereon, and any tenant or lessee violating this provision shall be guilty of a misdemeanor and fined not more than fifty dollars (\$50) or imprisoned not more than thirty days.

SEC. 2. That this act shall apply only to Pitt, Randolph and Montgomery counties. Application
of act.

SEC. 3. That this act shall be in full force from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 197

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED
STATUTES PLACING MONTGOMERY COUNTY UNDER THE
STATEWIDE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand fifty-four of the Consolidated Statutes be and the same is hereby amended by striking out the word "Montgomery" in line seven of said section. Amendment.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 198

AN ACT TO AUTHORIZE NORTH CAROLINA STATE COL-
LEGE OF AGRICULTURE AND ENGINEERING TO SECURE
ADDITIONAL LAND FOR AGRICULTURAL EXPERIMENTAL
PURPOSES AND TO COOPERATE WITH CERTAIN STATE
DEPARTMENTS.

Whereas, agricultural progress depends in a large measure upon the research, demonstration and experimentation conducted in animal industry, farm crops, soils, horticulture, forestry and poultry production, and

Whereas, the lands of the agricultural experiment station belonging to North Carolina State College of Agriculture and Engineering are insufficient to provide for the needed research experimental and demonstration work that should be conducted by the college, and Preamble.

Whereas, the lands located near Method, North Carolina, in the possession of the governing authorities of the State Prison might be utilized by the experiment station of State College to the mutual advantage of the college and the State Prison: Now, therefore,

The General Assembly of North Carolina do enact:

Agreement as
to land.

SECTION 1. That the governing authorities of the State Prison and the board of trustees of North Carolina State College of Agriculture and Engineering are hereby authorized to enter into an agreement whereby a certain portion of the land located near Method, North Carolina, and in the possession of the governing authorities of the State Prison may be conveyed to the college for a term of years or in fee simple, to be used by said college for research, experimental or demonstration purposes, and whenever an agreement is entered into, the Governor and Secretary of State are authorized to execute a lease or deed conveying to the College the number of acres of land agreed upon subject to the provisions of the act for the reorganization of the State Prison.

Use of land for

Joint employ-
ment.
research, etc.

SEC. 2. That whenever it shall be to the advantage of the North Carolina State College of Agriculture and Engineering and any department of the State government to employ jointly any person, the board of trustees of the college, and the governing authority of the department, on the approval of the Governor, are hereby authorized to make such employment and to prorate the amount of the salary and other expenses that each shall be required to pay.

Compensation,
etc.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect on and after the date of its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 199

AN ACT CONCERNING THE POWERS OF INDUSTRIAL BANKS.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section two hundred and twenty-five (f) of volume three of the Consolidated Statutes be amended by striking out after the word "corporations," in lines one and two of said section, the words "formed under the chapter on corporations," and inserting in lieu thereof the words "by section eleven hundred and twenty-six of the Consolidated Statutes."

Amendment.

SEC. 2. That section two hundred and twenty-five (m) of volume three of the Consolidated Statutes be amended by inserting after the letter "h," in parenthesis in line one, the figures and letter "two hundred and twenty (c)."

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall take effect from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 200

AN ACT TO AMEND SECTION 2787 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE POWER OF CITIES TO CLOSE UNNECESSARY STREETS AND ALLEYS AND TO PURCHASE PROPERTY NECESSARY THEREFOR.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section two thousand seven hundred and eighty-seven of the Consolidated Statutes by adding in line one of subsection eleven after the word "street" and before the word "that," the following: "or alley," and by adding in line two after the word "opened" and before the word "and," the following: "to purchase any land that may be necessary for the closing of such street or alley." Amendment.

SEC. 2. That all laws and clauses of law in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 201

AN ACT TO PROVIDE A SPECIAL BUILDING FUND TO BE LOANED TO COUNTY BOARDS OF EDUCATION TO AID IN ERECTING SCHOOLHOUSES.

Whereas, the General Assembly of North Carolina, at the regular session of one thousand nine hundred and twenty-one, by the enactment of chapter one hundred and forty-seven, Public Laws of one thousand nine hundred and twenty-one, in order to aid the counties in the erection of a larger and more permanent type of rural school, created a special building fund of five million dollars, all of which, supplemented by another five million from the counties, is now in commodious school buildings in every county of the State; and Preamble.

Whereas, the General Assembly of North Carolina, article twenty-five, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, created a second special building fund of five million dollars to be loaned to the county boards of education from and after January first, one thousand nine hundred and twenty-four; and

Whereas, the State Board of Education received applications from county boards of education for loans from this fund to the amount of more than eight million dollars, from which applications the State Board of Education approved loans for the full amount authorized, and has actually lent the entire five million dollars to the county boards of education for definite and fully described projects, most of which were complete by December, one thousand nine hundred and twenty-four, and available for schools this year; and

Whereas, the entire amount of the literary fund available on February tenth, one thousand nine hundred and twenty-five, has already been definitely lent, and is now going into school buildings for use next year, leaving no State funds for building purposes that may be used in the calendar year, one thousand nine hundred and twenty-five; and

Whereas, ninety-two counties estimate their urgent building needs for the year one thousand nine hundred and twenty-five to be seven million five hundred and thirty-five thousand six hundred dollars (\$7,535,600) in order to meet the insistent demands of the people themselves for adequate school buildings in which to operate the six months school term; and

Whereas, since counties and districts have to pay higher interest charges on local bonds than the State pays on State bonds, the two previous special building funds are saving one hundred and fifty thousand dollars in interest charges to the counties: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of providing "a special building fund," to be loaned to the county boards of education for maintaining a six months school term, the Treasurer is authorized and directed to issue bonds of the State of North Carolina, payable in the manner and on the date hereinafter described, to an amount not to exceed five million dollars (\$5,000,000). All of said bonds shall bear interest at a rate not to exceed four and one-half ($4\frac{1}{2}$) per cent per annum, payable semiannually on the first days of January and July of each year, and the said bonds shall bear date as of the first day of January of each and every year in which they may be issued, under the provisions of this act.

Purpose of
bond issue.

Bond issue
authorized.

Rate of interest,
payment, etc.

(a) *Special building fund a separate fund.* That the proceeds from the sale of these bonds shall be a separate fund in the hands of the State Treasurer and shall be kept distinct from all other funds of the State. The funds shall be paid out upon the warrant of the State Auditor, but no warrant shall be issued by the Auditor except upon the requisition of the State Superintendent of Public Instruction, with the approval and at the direction of the State Board of Education. The bank or banks in which any money belonging to this fund is deposited by the State Treasurer shall be required to pay interest on monthly balances on said money at the rate of three per cent per annum, and all such money so collected shall be credited monthly by the State Treasurer to this fund.

Special building fund a separate fund.

(b) *State Board of Education authorized to make loans.* That the State Board of Education, under such rules and regulations as it may deem advisable, not inconsistent with the provisions of this chapter, may make loans from "The Special Building Fund" to the county board of education of any county for building, equipping and repairing public school buildings, dormitories, teacherages, and for the purchase of suitable sites: *Provided*, that no loan shall be made from this fund until the application for said loan has been made by the county board of education and approved by the county commissioners, nor until said commissioners shall certify that the loan is necessary to maintain a six months school term: *Provided further*, that no loan shall be made from this fund for erecting or repairing any school building containing less than seven rooms, nor shall any building be erected in whole or in part from funds borrowed from the State unless the plans for said building shall have been approved by the State Superintendent of Public Instruction.

State Board of Education authorized to make loans.

(c) The first four installments paid back to the State by the counties, as contemplated in this act, are hereby declared to be a part of the special building fund and may, in the discretion of the State Board of Education, be loaned to the counties on the same terms and in accordance with the same rules as provided for an original loan.

Loans to counties

SEC. 2. Loans to county boards of education made under the provisions of this act shall be payable in twenty equal installments, shall bear interest payable annually in advance at the same rate that the State had to pay on the bonds issued under this act for securing "The Special Building Fund," and said loans shall be evidenced by the note or notes of the county board of education, executed by the chairman and secretary thereof, and deposited with the State Treasurer. The first installment of such loan, together with the interest on the balance of the principal remaining unpaid, shall be paid by the county board

Payment; rate of interest, etc.

of education on or before the fifteenth day of December subsequent to the making of such loan, and the remaining installments, together with the interest, shall be paid, one each year, on the fifteenth day of December of each subsequent year until all shall have been paid: *Provided*, if at the end of any five-year period it shall appear the earnings of said fund are more than sufficient to retire said bonds the State board may direct the State Treasurer to transfer such surplus to the State literary fund, and after all bonds are retired any balance remaining shall be turned over to the State literary fund.

"A Special Building Fund Tax."

SEC. 3. The county board of education shall provide in its May budget for a special tax, to be styled "A Special Building Fund Tax," sufficient to repay the annual installment, together with the interest due, and shall issue its order upon the treasurer of the county school fund therefor, who, prior to the fifteenth day of December, shall pay over to the State Treasurer the amount then due. Any amount loaned under the provisions of this act shall be a lien upon the total school fund of such county, in whatsoever hands such funds may be; and if the board of county commissioners fail to provide for a sufficient tax for the fund for the repayment of notes, loans and bonds to pay the loans and interest when due, so long as any part of said loan and the interest are due, the board of county commissioners shall borrow the money in order that the six months school term may be maintained in accordance with the Constitution. Upon failure of any county to pay any installment or interest, or part of either, when due, the State Treasurer may deduct a sufficient amount for the payment of the same out of any fund due such county from any special State appropriation for public schools, and if the amount necessary to conduct a six months school term has been decreased thereby, thus making it impossible to provide the funds for a six months term in every district in said county in accordance with law and the Constitution, the county commissioners shall borrow the amount necessary to meet the deficit caused thereby.

Action against board of education.

The State Treasurer may bring action against the county board of education of such county, or against any person in whose possession may be any part of the school funds of the county, or against the tax collector of such county; and if the amount of school fund then on hand be insufficient to pay in full the sum so due, then the State Treasurer shall be entitled to an order directing the tax collector of such county to pay over to the State Treasurer all moneys collected for school purposes until such debt and interest shall have been paid: *Provided*, this lien shall not lie against taxes collected to pay

interest and principal on bonds issued by the authorities of any county or any district.

SEC. 4. That the State Board of Education shall approve all applications for loans and the amount to be loaned to each county. When said board has received and approved applications for loans in an amount of not less than five hundred thousand dollars (\$500,000), the State Board of Education shall direct the State Treasurer to sell, and he shall sell, in accordance with the provisions of this article, North Carolina bonds to provide funds for making the loans in accordance with the applications approved: *Provided*, that whenever applications are received and approved, in accordance with the provisions of this article, if the State Board of Education shall deem it unwise to sell bonds at that time, the State Treasurer, by and with the consent of the Governor and the Council of State, is hereby authorized to borrow money at the lowest rate of interest obtainable, in anticipation of the sale of the bonds herein authorized, and for the purposes for which said bonds are authorized. The State Treasurer shall execute and issue notes of the State for the money so borrowed, and he is hereby authorized to renew any such notes from time to time by issuing new notes. The rate of interest, the date of payment of said notes or renewals, and all matters and details in connection with the issuance and sale thereof shall be fixed and determined by the Governor and Council of State. Such notes when issued shall be entitled to all privileges, immunities and exemptions that the bonds authorized to be issued are entitled to. The full faith, credit and taxing power of the State are hereby pledged for the payment of such notes as may be issued, and interest thereon. The proceeds received from said notes shall be used for making loans to county boards of education in accordance with this article. The notes issued in anticipation of the sale of bonds shall be paid with the funds derived from the sale of said bonds whenever said bonds are sold.

Approval of State Board of Education.

Sale of bonds.

Rate of interest, etc.

Faith, etc., of North Carolina pledged.

SEC. 5. That the bonds authorized and directed to be issued by the preceding sections shall be coupon bonds of the denomination of five hundred dollars (\$500) and one thousand dollars (\$1,000) each, as may be determined by said State Treasurer, and shall be signed by the Governor of the State and State Treasurer and sealed with the Great Seal of the State. The coupons thereon may be signed by the State Treasurer alone, or may have a facsimile of his signature printed, engraved, or lithographed thereon, and the said bonds shall in all other respects be in such form as the State Treasurer may direct; and the coupons thereon shall, after maturity, be receivable in payment of all taxes, debts, dues, licenses, fines and demands due

Form.

the State of North Carolina, of any kind whatsoever, which shall be expressed on the face of said bonds. Before selling any of the series of bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem to be most effectual to secure the par of said bonds at the lowest rate of interest.

He is authorized to sell the bonds herein authorized in such manner as in his judgment will produce the par value of said bonds at the lowest rate of interest, and where the conditions are equal he shall give the preference of purchase to the citizens of North Carolina.

Payments.

One-twentieth of the total bonds issued under date of January first, one thousand nine hundred and twenty-six, shall be due and payable on the first day of January, one thousand nine hundred and thirty-one, and another one-twentieth of the amount of said bonds shall be due and payable on January first of each year thereafter until the whole series shall be paid, and any bonds issued under this act on any subsequent January first shall be due and payable as follows: One-twentieth of the total amount of said bonds shall be due and payable on the first day of January five years after the date of issuance of said bonds, and one-twentieth on each subsequent January first of each year thereafter until the whole series authorized by this act shall be paid in full.

No State, county
or municipal
taxes.

SEC. 6. The said bonds and coupons shall be exempt from all State, county or municipal taxation or assessment, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest paid thereon shall not be subject to taxation as for income, nor shall said bonds and coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation, and it shall be lawful for all executors, administrators, guardians, or other fiduciaries generally to invest in said bonds.

Loans to special
charter, etc.,
districts.

SEC. 7. The county board of education, from any amount borrowed under the provisions of this act, may make loans to special charter, local tax or special school taxing districts, and the amount so loaned to any such district shall be payable in twenty annual installments, with interest thereon at the rate the county is required to pay, payable annually in advance. Any amount loaned under the provisions of this act shall be a lien upon the total local tax funds produced in the district. Whenever the local taxes at any time may not be sufficient to pay the installments with the interest, the county board of education must supply the remainder out of the operating and equipment fund, and shall make provisions for the same when the county budget is made and presented to the commissioners in

May: *Provided*, nothing in this section shall prevent the county board of education from assuming the entire expense of erecting said building or buildings in any district of the county.

All loans made to such districts, under the provisions of this act, shall be made upon the written petition of a majority of the committee, or board of trustees, of the said district asking for the loan and authorizing the county board of education to deduct a sufficient amount from the local taxes or other funds belonging to said district, other than the teachers' salary fund, to meet the indebtedness to the county board of education. Otherwise, the county board of education shall have no lien upon the local taxes for the repayment of this loan: *Provided*, this lien shall not lie against taxes collected or hereafter levied to pay interest and principal on bonds issued by the authority of any district.

Written petitions.

SEC. 8. Upon the completion of project for which the loan was made, the county board of education, upon blanks prepared for this purpose, shall file with the State Board of Education an itemized sworn statement of all expenditures on said project, including the loan from the State and all other funds invested in such building. Members of the county board of education and the county superintendent refusing or failing to make such report or authorizing the expenditure of said loan otherwise than upon the specific project, set forth in the approved application, or otherwise than as set out in the plans and specifications, approved by the State Board of Education, except upon the written approval of the State Board of Education, shall be severally guilty of a misdemeanor, punishable by a fine or imprisonment, or both, in the discretion of the court.

Statement to be filed.

SEC. 9. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 10. This act shall be in full force and effect from and after the date of its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 202

AN ACT TO TRANSFER THE MANAGEMENT OF SAND HILLS FARM-LIFE SCHOOL IN MOORE COUNTY TO THE COUNTY BOARD OF EDUCATION OF MOORE COUNTY UNDER THE GENERAL SCHOOL LAW OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That from and after the ratification of this act the management and operation of the "Sand Hills Farm-life

Transfer of
management.

School" authorized and existing under the provisions of chapter three hundred and thirteen (313) of the Private Laws of the General Assembly of one thousand nine hundred and fifteen shall be in all respects as set forth and prescribed for the establishment and operation of farm-life schools by chapter one hundred and thirty-six (136) of the Public Laws of the General Assembly of one thousand nine hundred and twenty-three and any and all amendments thereto, now or hereafter made, except that the county board of education of Moore County shall have authority to limit the number of the board of trustees and appoint them from such places as they may deem best and may from time to time by resolution change the number of members who shall constitute such board: *Provided*, that this act shall not be construed to make the county of Moore or the county board of education of Moore County liable for any existing indebtedness incurred in connection with said school for which they are not now liable or require said county of Moore or the board of education of said county to continue the operation of said school as a farm-life school unless in the discretion of the board authorized thereto by law it shall so determine: *Provided further*, that this act shall not be construed to repeal any of the provisions of said chapter three hundred and thirteen of the Private Laws of one thousand nine hundred and fifteen making appropriations to said farm-life school or for its benefit, except as to the management of said school and the persons authorized to receive and administer said funds under the general school laws of the State.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 203

AN ACT TO CREATE AN EDUCATIONAL COMMISSION.

Preamble.

Whereas, it appears advisable to make a complete investigation of the cost of and the means of collecting and disseminating accurate and full information as to the educational needs of the State in respect of its system of common schools and higher institutions of learning in order to promote the interest of education generally, and

Whereas, it is necessary to determine, both inclusively and exclusively, the cost to as well as the duty of the State in the operation of its educational system: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That an educational commission is hereby created, to be composed of twelve members to be appointed by the Governor.

Educational commission created.

SEC. 2. That the said commission shall be appointed on or about the first day of July, one thousand nine hundred and twenty-five, and immediately after they accept such appointment, shall take an oath, to be administered by some person authorized by law to administer oaths, to perform their duties faithfully and to the best of their ability.

Appointment; oath.

SEC. 3. That the said commission shall serve without compensation, except they may be allowed their actual, railroad or other expense incurred in traveling, and their expenses of sustenance in addition thereto, not to exceed six dollars per day, and their account for such expenses shall be approved by the Budget Bureau and paid out of any funds under the control of the State Board of Education, in the same manner as other administrative expenses of said board are paid.

No compensation.

SEC. 4. That the said commission shall meet at the call of the Governor in the city of Raleigh, and organize by the election of a chairman and a secretary, and the secretary of this commission need not be a member thereof, and the State Board of Education shall furnish such clerical assistance as may be necessary, the expense thereof to be paid out of any fund under its control.

Meeting; election chairman, etc.; clerical assistance.

SEC. 5. The said commission shall have power and shall be charged with the following duties:

Duties of commissioner.

(a) To make a complete investigation and survey of the common school system now in use in this State.

(b) To make a complete investigation and survey of the system of higher education now in use in this State.

(c) To make a complete investigation of the State equalizing fund and its administration in the several counties of the State.

(d) To investigate the method of determining the cost of the various phases of the operation of the State educational system, both as to institutions of higher learning, and as to the conduct of high school and grammar school systems now in use.

(e) To collect, compile and disseminate educational data and information in order to give the people of the State the complete status of the cost and results of the State's educational activities.

(f) To do or perform any other thing or duty which, in the opinion of the said commission, is proper and necessary, with

Purpose of this act.	reference to the relation of the public to the present system of higher and common school education in this State.
Term of office.	SEC. 6. That the policy and purpose of this act, and of the commission hereby created shall be constructive and for the purpose of devising a means of informing the public, at a minimum cost, fully in regard to the State's educational problems, and for the purpose of aiding and helping in the conduct of all phases of the common school and higher educational system in North Carolina.
Appointments.	SEC. 7. That the said commission shall continue in office until, in the opinion of the Governor, they have completed the purposes of this act and shall have filed their report. The report of the commission and all information collected shall be transmitted to the General Assembly by the Governor, with such suggestions and recommendations as he may deem necessary.
Conflicting laws repealed.	SEC. 8. The Governor is authorized to appoint as members of said commission such persons as may now be officers or employees of the State, or of any of its institutions, and such officers or employees shall receive their actual expenses as herein provided.
	SEC. 9. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.
	SEC. 10. That this act shall be in force from and after its ratification.
	Ratified this 9th day of March, A.D. 1925.

CHAPTER 204

AN ACT TO AMEND SECTIONS 5964 AND 5969 OF VOLUME II OF THE CONSOLIDATED STATUTES, AND SECTIONS 2325 OF CHAPTER 606 OF PUBLIC-LOCAL LAWS 1917, AS AMENDED BY CHAPTER 65, PUBLIC-LOCAL LAWS OF 1923, RELATING TO REGULATIONS PRESCRIBED FOR HOLDING ELECTIONS IN TRANSYLVANIA COUNTY.

The General Assembly of North Carolina do enact:

Amendment.	SECTION 1. That section five thousand nine hundred sixty-four, volume two, Consolidated Statutes, be amended by striking out of said section the words "three p.m., on day of election," and inserting in lieu thereof the words "eight a.m., or at any time during election day that may be selected by the registrar for better expediting the matter of voting."
Amendment.	SEC. 2. That section five thousand nine hundred sixty-nine, volume two, Consolidated Statutes, be amended by striking out the words "have the right to," in line seven of said section.

SEC. 3. That section twenty-three of chapter six hundred and six, Public-Local Laws of one thousand nine hundred and seventeen, as amended by chapter sixty-five, Public-Local Laws of one thousand nine hundred and twenty-three, be amended by adding at the end of the same the following: "*Provided*, no judge appointed by the board of elections of the county to help conduct the election or who is selected and sworn in on election day by the registrar for that purpose shall be allowed to take any part in conducting the election or assist any voter in marking his or her ballot, but such judge shall only act as keeper of the poll book assigned to him on which the names of voters are kept as they receive their ballots on election day; and the registrar of said voting precinct shall have power to appoint as many clerks as he may deem necessary on election day for the purpose of folding ballots ready for delivery to the voters of said precinct that the voting may be expedited as rapidly as possible."

Amendment.

SEC. 4. That section twenty-five of chapter six hundred and six, Public-Local Laws of one thousand nine hundred and seventeen, as amended by chapter sixty-five, Public-Local Laws one thousand nine hundred and twenty-three, be amended by adding at the end thereof the following: "*Provided further*, that if it shall appear that in any voting precinct or precincts in said county there is no suitable person to fill the office of registrar for the registration of the voters of such voting precinct, or if it shall appear that there are no suitable persons in such precinct to act as registrar, judge, watcher, or marker on election day, then the county board of elections of the county or the chairman of the county board of election shall have power to name such elector or electors from any other voting precinct in said county as said board of elections or chairman of said board shall deem necessary to fill any or all of said offices named, and such person or persons so selected for either or all of said offices shall have the same powers and be subject to all the duties and responsibilities incumbent on such officials in the same manner as if they were resident electors of the voting precinct or precincts to which they are or may be sent."

Amendment.

SEC. 5. That this act shall apply to the county of Transylvania only.

Application of act.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 205

AN ACT TO AMEND CHAPTER 94, SUBCHAPTER 3, ARTICLE 5, CONSOLIDATED STATUTES OF 1919.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That on presentation of petition as authorized by section five thousand three hundred and fourteen of Consolidated Statutes of one thousand nine hundred and nineteen, and after filing bond as required by section five thousand three hundred and fifteen, said Statutes, and after the clerk has issued summons as directed by said latter section, the board of county commissioners of Pitt County is authorized and empowered, in the exercise of its discretion, in case the proposed drainage district is situate wholly or mostly in said county, to advance to the use of such proposed district to be paid out, on order of said court, and of the general fund of said county, a sum of money sufficient to pay court costs, and the costs incurred by the board of viewers appointed by the court under section five thousand three hundred and seventeen up to the appointment of drainage commission as authorized by section five thousand three hundred and thirty-seven, said Statutes, such advancement shall be repaid to said general fund, after finances have been provided to construct the proposed canal or levee.

SEC. 2. That this act shall be in full force and action from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 206

AN ACT TO AMEND SECTION 975 OF THE CONSOLIDATED STATUTES, IN REGARD TO FILLING VACANCIES IN THE OFFICE OF CONSTABLE.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section nine hundred and seventy-five of the Consolidated Statutes be amended by inserting between the words "constable" and the word "the," in line two thereof, the following: "Or upon the failure of the voters of a township to elect a constable as required in section nine hundred and seventy-one of the Consolidated Statutes."

SEC. 2. This act shall not apply to Washington County.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

Application
of act.

CHAPTER 207

AN ACT TO PROVIDE ADDITIONAL ASSISTANCE FOR THE
OFFICE OF THE ATTORNEY-GENERAL.

The General Assembly of North Carolina do enact:

SECTION 1. The Attorney-General shall be allowed three assistants, to be appointed by him, and each of said assistants shall receive a salary of three thousand six hundred dollars (\$3,600) per year, payable monthly. One of said assistants shall be assigned to the State Highway Commission, and shall be paid by said State Highway Commission; another of said assistants shall be assigned to State Department of Revenue and the salary of said assistant so assigned shall be paid by the said Department of Revenue; and the other assistant shall perform such duties as may be assigned by the Attorney-General: *Provided, however,* the provisions of this act shall not be construed as preventing the Attorney-General from assigning additional duties to the assistants assigned to the Highway Commission and the State Department of Revenue as above set forth.

Assistants to
Attorney-General.

Compensation.

Assignment of
assistants.

Proviso.

SEC. 2. Since it appears probable that the clerical work in the office of the Attorney-General will be gradually increased by the provisions of this act, the Attorney-General shall be allowed such additional clerical help as shall be necessary; the amount of such help and the salary therefor shall be fixed by the Budget Bureau and the Attorney-General.

Clerical help;
salary.

SEC. 3. That section seven thousand six hundred and forty of the Consolidated Statutes be and the same is hereby amended so as to read hereafter as follows: No department, agency, institution, commission, bureau or other organized activity of the State which receives support in whole or in part from the State shall employ any counsel, except by and with the consent and approval of the Governor. In any case, civil or criminal, in any court in the State or in any other state or territory or in any United States court, or in any other matter, thing, or controversy, of whatever nature or kind, in which the State of North Carolina is interested, the Governor may employ such special counsel as he may deem proper or necessary to represent the interest of the State, and he may direct the Auditor to draw his warrant upon the Treasurer for such compensation as he may fix for their services. The Attorney-General, with his assistants, shall be counsel for all such departments, agencies, institutions, commissions, bureaus or other organized activities of the State which receive support in whole or in part from the State, and whenever the Attorney-General

Amendment; em-
ployment of
counsel.

shall advise the Governor that it is impracticable for him and his assistants to render legal services to any State agency, institution, commission, bureau or other organized activity, the Governor may employ such counsel as, in his judgment, should be employed to render such services, and he may direct the Auditor to draw his warrant upon the Treasurer for such compensation for their services as he may fix, and he may direct that such warrant be paid out of the appropriations to such department, agency, institution, commission, bureau or other organized activity of the State, or out of the contingent fund.

Conflicting laws
repealed.

SEC. 4. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. This act shall be in force and effect from and after April first, one thousand nine hundred and twenty-five.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 208

AN ACT TO AMEND SECTION 2085 OF THE CONSOLIDATED STATUTES, CONCERNING THE GAME LAWS IN RANDOLPH COUNTY.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section two thousand eighty-five of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following: "*Provided*, that in Randolph County any nonresident of the State of North Carolina who desires to hunt, shoot or trap birds or other animals in Randolph County shall pay a license fee of twenty-five dollars; and any resident of North Carolina, nonresident of Randolph County, shall pay a license fee of fifteen dollars: *Provided further*, it shall be unlawful for any person to kill in any one day more than fifteen quail or partridge in Randolph County."

Hunting on
own land.

SEC. 2. *Provided*, that nothing in this act shall prevent a person or persons residing in or out of Randolph County from hunting game on his or their own land.

Violation misde-
meanor; penalty.

SEC. 3. That any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction fined not more than fifty dollars or imprisoned not exceeding thirty days.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

CHAPTER 209

AN ACT AMENDING CHAPTER 35, PUBLIC LAWS, EXTRA SESSION, 1924, AS AMENDED BY SENATE BILL 401, HOUSE BILL 606, SESSION 1925, APPLYING TO BUNCOMBE, MADISON, YANCEY, HENDERSON AND McDOWELL COUNTIES, RELATING TO MORTGAGE LOANS, BY ADDING THE COUNTY OF RUTHERFORD.

The General Assembly of North Carolina do enact:

SECTION 1. That section three of chapter thirty-five, Public Laws, Extra Session one thousand nine hundred and twenty-four, as amended by Senate bill four hundred and one, House bill six hundred and six, session one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out the "period" after the word "McDowell" and adding after the word "McDowell," "and Rutherford."

Amendment.

SEC. 2. That this act shall apply only to the counties of Buncombe, Madison, Yancey, Henderson, McDowell, and Rutherford, Ashe and Forsyth.

Application of act.

SEC. 3. That all laws or clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A.D. 1925.

CHAPTER 210

AN ACT TO PERMIT THE GOVERNOR AND COUNCIL OF STATE TO AUTHORIZE THE STATE TREASURER TO BORROW MONEY IN AN EMERGENCY.

Whereas, there is no provision of law whereby money can be raised by the State Treasurer to provide funds for any department or institution of the State, when through some unforeseen calamity the property of such department or institution has been destroyed, or its usefulness impaired by the arising of conditions unforeseen and not provided for in the general appropriation bill: Therefore,

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor and Council of State may authorize and empower the State Treasurer to borrow money on short term notes to meet any emergency arising from the destruction of the State's property, whether used by department or institu-

Governor and Council of State authorized to borrow money.

tion, or from some unforeseen calamity not amounting to its destruction, or if the General Assembly through inadvertence has failed to provide support for such department or institution in the general appropriation bill.

Borrow money.

SEC. 2. The Council of State, when such emergency arises, shall recite upon its minutes the facts out of which it does arise, and thereupon direct the State Treasurer to borrow from time to time money needed to meet such emergency or calamity, not exceeding, however, in the whole, five hundred thousand dollars, and to execute in behalf of the State of North Carolina notes for said money so borrowed to run not exceeding two years, and to bear interest not exceeding five per cent per annum, payable semi-annually. Said notes shall be in such form as the State Treasurer may determine, and the interest thereupon after maturity shall be receivable in payment of taxes, debts, dues, licenses, fines, and demands due the State of any kind whatsoever. The said notes shall be exempt from all State, county, and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purposes of general revenue or otherwise, and the interest thereon shall not be subject to taxation as for incomes, nor shall said notes be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

Report of
money borrowed.

SEC. 3. At the next ensuing regular or extra session of the General Assembly the Governor and Council of State shall report to it its proceedings in borrowing money, setting out fully the facts upon which they held that an emergency existed which authorized such borrowing.

SEC. 4. This act shall take effect from and after its ratification. Ratified this the 9th day of March, A.D. 1925.

CHAPTER 211

AN ACT TO PERMIT THE FISHERIES COMMISSION BOARD TO SPEND ANY UNEXPENDED BALANCE OF THE APPROPRIATION MADE TO THAT BOARD BY CHAPTER 162, PUBLIC LAWS OF 1923.

The General Assembly of North Carolina do enact:

Fisheries Com-
mission given
authority.

SECTION 1. That the Fisheries Commission Board is authorized to retain any unexpended balance of the five hundred thousand dollars made to that board under chapter one hundred and sixty-two of the Public Laws of one thousand nine hundred and twenty-three and are authorized and empowered to expend the same or such portion thereof as may be necessary in com-

pleting the work authorized and undertaken by virtue of the provisions of said chapter and in defraying the necessary operating expenses of the State fish hatcheries for the years one thousand nine hundred and twenty-five and one thousand nine hundred and twenty-six, there being five of said hatcheries partially completed under provisions and authority of said act.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 212

AN ACT TO AMEND CHAPTER 191, PUBLIC LAWS OF NORTH CAROLINA, SESSION 1923, RELATIVE TO A GAME SANCTUARY ON GRANDFATHER MOUNTAIN.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and ninety-one Public Laws of North Carolina, session one thousand nine hundred and twenty-three, be and it is hereby amended by striking out section four thereof and by changing the number of section five to section four.

Amendment.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 213

AN ACT TO AMEND AN ACT PASSED AT THIS PRESENT SESSION OF THE GENERAL ASSEMBLY ENTITLED "AN ACT TO PROTECT SHIPMENTS OF FOOD INTENDED FOR HUMAN CONSUMPTION IN INSANITARY CONDITIONS," RATIFIED MARCH 2, 1925.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of an act passed at the present session of the General Assembly entitled "An act to protect shipments of food intended for human consumption in insanitary conditions," ratified March second, nineteen hundred and twenty-five, be and the same is hereby amended so that it shall read as follows:

Amendment.

"Section 1. That from and after the ratification of this act it shall be unlawful for any carrier transporting food intended for human consumption to transport the same knowingly in cars or other vehicles which have been defiled by livestock or by human beings without having first put said car or vehicle in a sanitary condition."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 214

AN ACT TO AMEND SECTION 3883 OF VOLUME III OF THE CONSOLIDATED STATUTES, RELATIVE TO THE EXPENSES ALLOWED THE JUSTICES OF THE SUPREME COURT.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section three thousand eight hundred and eighty-three (3883) of the Consolidated Statutes of North Carolina (volume three) be amended by striking out the words "two hundred and fifty," in line two of said section, and inserting in lieu thereof the words "five hundred."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 215

AN ACT DIRECTING THE METHOD BY WHICH ALL APPROPRIATIONS FOR PERMANENT IMPROVEMENTS SHALL BE USED BY THE INSTITUTIONS TO WHICH SUCH APPROPRIATIONS ARE MADE.

The General Assembly of North Carolina do enact:

SECTION 1. That except as herein provided, all institutions to which appropriations have been made at this session of the General Assembly for permanent improvements shall use such appropriations for the permanent improvements mentioned by such institutions in their requests to the Budget Commission of nineteen hundred and twenty-four and for no other purposes;

Use of appropriations.

and the said institutions, the board of trustees, directors, managers and building committees or such other committees and officers who shall have charge of the expenditure of the appropriations for permanent improvements are hereby prohibited from using the appropriations for any other purposes.

SEC. 2. That of the appropriation of sixty-nine thousand dollars (\$69,000) made to the Caswell Training School for permanent improvements, five thousand dollars (\$5,000) shall be used for equipment to the industrial building and for no other purpose; and five thousand dollars (\$5,000) for repairs and completion of the laundry and for no other purpose; sufficient amount shall be used to complete the water system and the balance shall be used for the completion and repair of the present buildings and for no other purposes.

Caswell Training
School.

SEC. 3. That of the appropriation of forty thousand dollars (\$40,000) made to the negro Agricultural and Technical College at Greensboro, such sum as is necessary shall be used for the erection of a dairy barn and the balance on the repair of such buildings as may be necessary.

Technical College.

SEC. 4. That of the appropriation of thirty-five thousand dollars (\$35,000) for permanent improvements made to the Stonewall Jackson Training School at Concord, twenty-five thousand dollars (\$25,000) shall be used for the erection and equipment of the receiving hospital or building and the balance for the repair of the present buildings and for no other purpose.

Stonewall Jack-
son Training
School.

SEC. 5. That of the appropriation of ninety thousand dollars (\$90,000) made to the State Board of Education for permanent improvements at the Cullowhee State Normal School, a sufficient amount shall be used to complete the heating system and the connecting conduit lines to the buildings; if the entire ninety thousand dollars (\$90,000) is not required for this purpose, the balance shall be used to repair the present buildings.

Cullowhee State
Normal School.

SEC. 6. This act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 216

AN ACT TO PROVIDE FOR EMERGENCY JUDGES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That whenever the judge assigned to hold a Superior Court in any county or district, by reason of sickness, disability or other cause, is unable to attend and hold said court, and whenever no other judge is available to hold the same, the

Emergency judge.

Governor of North Carolina shall appoint some person qualified, by and with the advice and consent of the Chief Justice of the Supreme Court of North Carolina, to hold said court, and the Governor shall issue a commission to said person so named and this commission shall constitute his authority to perform the duties of the office of judge of the Superior Court during the time named therein.

Emergency judge
given authority.

SEC. 2. That the authority herein, pursuant to article four, section eleven, of the Constitution of North Carolina, conferred upon the Governor to appoint such emergency judges, shall extend to regular as well as special terms of the Superior Court, with either civil or criminal jurisdiction, or both, as may be designated by the statute or by the Governor pursuant to the statute.

Jurisdiction of
emergency judge.

SEC. 3. That such emergency judges, during the time noted in the commission evidencing his appointment, shall have all the jurisdiction which is now or may be hereafter lawfully exercised by the presiding and resident judge of a district in which the court, or courts, to be held by such emergency judge shall have, including the power to hear and determine all matters in injunctions, receiverships, motions, habeas corpus proceedings and special proceedings on appeal or otherwise properly before him, but such jurisdiction shall be exercised by him in the district, or districts, in which said court, or courts, are to be held.

Rule concerning
judge.

SEC. 4. That no person shall be appointed pursuant to this act as emergency judge to hold court in the county in which such person shall reside.

Compensation.

SEC. 5. That such emergency judges shall receive as compensation for each week, or fractional part thereof, one hundred and fifty dollars and his actual expenses incurred in holding of the same, including his traveling expenses to and from his home, but only one trip from his home to such court and return shall be allowed for any one term of court, however many weeks may be included in said term. The State Auditor shall issue his warrant for said compensation upon the certificate of the clerk of the Superior Court of the county over whose court such emergency judge presided that he attended and presided over said court, in which certificate shall be set forth his actual expenses incurred in holding the same, including his traveling expenses, and the State Treasurer shall pay such warrant out of the general fund of the State.

Certification of
appointment.

SEC. 6. That immediately upon the appointment of any emergency or special judge hereunder, the Governor shall immediately certify such appointment, together with the term thereof, to the State Auditor and to the clerk of the Superior Court of

the county, or counties, in which such courts are to be held by such judges, and shall issue to such person so appointed a commission in usual form showing among other things the term of such appointment.

SEC. 7. The provisions of this act shall expire on the first day in March, nineteen hundred and twenty-seven.

Date of
expiration.

SEC. 8. Nothing herein shall be construed to prohibit such emergency judges from settling cases on appeal and making all proper orders in regard thereto after the time for which they were commissioned.

Does not
prohibit.

SEC. 9. That this act shall be in full force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 217

AN ACT TO AMEND SECTIONS 7193 AND 7194 OF THE CONSOLIDATED STATUTES, RELATIVE TO EXAMINATION OF PERSONS FOR VENEREAL DISEASES.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand one hundred and ninety-three of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following:

Amendment.

Provided, that no examination of any person for venereal diseases under this act shall be made by any one except a licensed physician.

SEC. 2. That section seven thousand one hundred and ninety-four of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following:

Provided, that no examination of any person for venereal disease under this act shall be made by any one except a licensed physician.

SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 218

AN ACT TO REPEAL ARTICLE 11, SECTIONS 1382 (a), 1382 (b), 1382 (c), 1382 (d), 1382 (e), 1382 (f), 1382 (g), 1382 (h), AND 1382 (i) OF VOLUME III, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND INDEX, BEING CHAPTER 236, PUBLIC LAWS OF 1921, RELATING TO THE EXAMINATION OF COUNTY OFFICES AND OFFICERS BY STATE AUDITOR.

The General Assembly of North Carolina do enact:

Article repealed.

SECTION 1. That article eleven, sections one thousand three hundred eighty-two (a), one thousand three hundred eighty-two (b), one thousand three hundred eighty-two (c), one thousand three hundred eighty-two (d), one thousand three hundred eighty-two (e), one thousand three hundred eighty-two (f), one thousand three hundred eighty-two (g), one thousand three hundred eighty-two (h), one thousand three hundred eighty-two (i) of volume three of the Consolidated Statutes of North Carolina and the Index, the same being all of chapter two hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-one, be and all of the same is hereby repealed.

Date of effect.

SEC. 2. This act shall be in force and effect from and after July first, one thousand nine hundred and twenty-five.

Ratified this the 10th day of March, A. D. 1925.

CHAPTER 219

AN ACT TO AUTHORIZE THE COUNTY BOARD OF EDUCATION OF ROBESON COUNTY TO PROVIDE SCHOOL BUILDINGS IN THOMPSON'S CONSOLIDATED GRADED SCHOOL DISTRICT.

The General Assembly of North Carolina do enact:

Board of education authorized erect school buildings.

SECTION 1. The county board of education of Robeson County is hereby authorized in its sound discretion to erect one or not more than two separate school buildings in Thompson's consolidated graded school district of said county: *Provided*, if the county board erects two buildings each of said buildings shall be built in accordance with plans approved by the State Superintendent of Public Instruction and each of such buildings shall contain not less than five standard class rooms as required under the special building fund act.

Authorized expend sum.

SEC. 2. The county board of education is authorized to expend on the said building or buildings the twenty thousand

dollars (\$20,000) lent the Robeson County board of education by the State Board of Education from the special building fund for the said Thompson's consolidated graded school district, and to expend any further, or additional funds which may be or may become available from county, district or private sources.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 220

AN ACT AUTHORIZING THE STATE BOARD OF EDUCATION TO ADJUST CERTAIN INDEBTEDNESS DUE IT.

The General Assembly of North Carolina do enact:

SECTION 1. The State Board of Education is hereby authorized and empowered to settle, compromise or otherwise adjust any indebtedness due it upon the purchase price of any land or property sold by it, or to cancel and surrender the notes, mortgages, trust deeds or other evidence of indebtedness without payment, when, in the discretion of the said board, it appears that it is proper to do so. Said Board of Education is further authorized and empowered to sell or otherwise dispose of any such notes, mortgages, trust deeds, or other evidence of indebtedness.

Adjustment
of debt.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 221

AN ACT TO AMEND SECTION 60, CHAPTER 136, PUBLIC LAWS OF 1923, RELATING TO THE ERECTION OF PUBLIC SCHOOLHOUSES, AND PROVIDE FOR A MORE ECONOMICAL EXPENDITURE OF LOAN FUNDS.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixty, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be amended by adding at the end of said section the following paragraph:

Amendment.

From any moneys loaned by the State to any one of the several counties for the erection, repair or equipment of school buildings, teacherages and dormitories, the State Board of Education, under such rules as it may deem advisable, not inconsistent with the provisions of this article, may retain an amount not to exceed fifteen per cent of the said loan until such completed buildings, erected or repaired, in whole or in part, from such loan funds, shall have been approved by such agent as the State Board of Education may designate: *Provided*, that upon the proper approval of the completed building, the State Treasurer, upon requisition of the State Superintendent of Public Instruction, authorized and directed by the State Board of Education, shall pay to the treasurer of the county the remaining part of said loan, together with interest from the date of the loan at a rate not less than three per cent on monthly balances.

Proviso.

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after the date of its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 222

AN ACT TO AUTHORIZE THE CLERK OF THE SUPERIOR COURT TO MAKE FINAL ORDER WHEN EXECUTION IS ISSUED UNDER SECTION 593 OF VOLUME III OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That in all executions issued by the clerk of the Superior Court upon judgment before the clerk of the Superior Court, under section five hundred and ninety-three, volume three of the Consolidated Statutes, and execution issued thereon, the sheriff shall make his return to the clerk of the Superior Court, who shall make final order directing the sheriff to disburse the proceeds received by him under said execution: *Provided*, that any interested party may appeal to the Superior Court, where the matter shall be heard de novo.

Clerk of court given power.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 223

AN ACT TO ESTABLISH LAND MORTGAGE ASSOCIATIONS
UNDER THE SUPERVISION OF THE STATE DEPARTMENT OF AGRICULTURE.

The General Assembly of North Carolina do enact:

SECTION 1. Recognizing that agriculture is the most fundamental wealth-producing occupation of the State and that land is the basis of agriculture, the General Assembly of North Carolina does hereby authorize and direct the State Department of Agriculture to establish as a major division of its organization a land conservation and land development bureau. The function of this bureau shall be to promote conservation, rural home ownership, and the development of the land resources of the State through land mortgage associations under the following provisions:

Land mortgage associations established.

SEC. 2. Any number of persons, resident free-holders of the State, not less than fifteen, may associate to establish an association on the terms and conditions and subject to the liabilities hereinafter prescribed. The aggregate amount of the capital stock of any such association shall not be less than twenty thousand dollars (\$20,000). Such association shall mean a corporation organized under the laws of the State for the purpose of making loans upon agricultural lands, forest lands and dwelling houses within this State and known as land mortgage associations.

Capital stock of association.

SEC. 3. *Incorporation.* The articles of incorporation shall be in writing signed and acknowledged by the incorporators and shall contain the following:

Incorporation.

(1) The declaration that they are associating for the purpose of forming a land mortgage association under the provisions of this act.

(2) That the name of such association, which shall be in no material respect similar to any other association in the same county.

(3) The name of the village, town or city, and the county where such association is to be located.

(4) The amount of capital stock, which shall be divided into shares of one hundred dollars each.

(5) The period for which such association is organized.

Organization.

SEC. 4. *Organization.* The incorporators at their first annual meeting shall elect by ballot from their number a board of trustees of not less than six members who shall adopt a code of by-

laws and a plan of organization approved by the Commissioner of Agriculture and the Corporation Commission.

Corporate Powers

SEC. 5. *Corporate Powers.* Said land mortgage association shall have power: (a) To make loans, the conditions of which shall be approved by the Corporation Commission if the security taken therefore is to be used as the basis for a bond issue under subsection (c) hereof, and to accept as security for any such loan a first mortgage upon improved or partially improved agricultural lands within this State. Such loan shall not exceed, however, sixty-five per cent of the value of such real estate so conveyed, according to the appraisal made as herein provided.

(b) To purchase first mortgages, heretofore or hereafter issued against North Carolina agricultural lands, either improved or partially improved, from persons or firms resident of this State or corporations organized under the laws of this State engaged in the colonization or settlement of North Carolina lands and to whom such mortgages were issued, if, after investigation, the plan of settlement or colonization followed by such person, firm or corporation is approved by the Commissioner of Agriculture as beneficial to the settler or colonist, and if the lands against which such mortgages are issued are found by the said commissioner to be in fact agricultural lands suitable for agricultural purposes and the terms and conditions of the loans made by such person, firm or corporation are just and reasonable, or from banks or trust companies organized under the laws of this State, or of the United States, to do business in this State, to which such mortgages were issued direct by the borrowers. Each such mortgage shall be payable on the amortization plan maturing in not less than twenty years. The request for an investigation leading to such a purchase of mortgages from persons, firms or corporations engaged in the settlement or colonization of North Carolina lands shall be accompanied by a deposit, the amount of such deposit to be determined by the Commissioner of Agriculture. Upon completion of the investigation the Commissioner of Agriculture shall render a statement of expense accompanied by a remittance of any unused balance of such deposit, but no mortgage shall be purchased until the lands against which the same is issued have been appraised as hereinafter provided for the appraisal of land for a loan by the land mortgage association and such mortgage is approved by all members of the loan committee.

(c) To issue bonds secured by the pledge of the mortgage so taken or purchased.

(d) To pledge the notes and mortgages so taken or purchased under the provisions of subdivisions (a) and (b) hereof

as security for the bonds of the land mortgage association referred to in subdivision (c) hereof.

SEC. 6. *Restrictions.* All mortgage obligations acquired by the company shall be subject to the following restrictions: Restrictions.

(a) Each such mortgage shall be a first and valid lien upon improved or partially improved agricultural lands within the State of North Carolina;

(b) Each such mortgage shall be a first and valid lien upon the whole and undivided fee and upon no lesser estate;

(c) Each such mortgage shall be given to secure a principal indebtedness not exceeding in amount fifteen per cent of the capital and surplus of the company;

(d) All such mortgages shall contain provisions for soil conservation;

(e) All such mortgages shall contain provisions for the time of commencing payments for annual or semiannual reduction of the indebtedness secured thereby, subject to the requirements as to repayment of loans and interest hereinafter provided;

(f) The company shall make no loan secured by mortgage of any real estate in which any officer or trustee of the company is interested either directly or indirectly, except upon the approval of two-thirds of all the trustees;

(g) A sufficient amount of the proceeds of any loan made upon lands upon which are buildings in course of construction or upon which land clearing or other improvements are being made shall be retained by the association and paid out only upon construction or improvement vouchers, countersigned by duly authorized agent of the association.

SEC. 7. *Mortgage forms—approval.* The mortgages to be given to the association, the bonds to be issued and the trust deed executed to secure the bonds shall be in such form and shall contain such conditions as will adequately protect all parties thereto. The trustees shall provide the forms subject to the joint approval of the Corporation Commission and the Attorney-General. Mortgage forms ;
approval.

SEC. 8. *Repayment of loan and interest.* The prospective borrower may be required to pay all expenses incidental to the examination of title and appraisal of the property. The total amount shall include (a) the rate of interest agreed upon; and (b) a payment. Repayment of
loan and interest.

SEC. 9. A borrower may repay his loan by installments of such frequency and amounts as may be agreed upon: *Provided*, that not less than one per cent of the original amount of the mortgage shall be paid upon the principal thereof annually, commencing not later than the sixth year succeeding the year in which the loan was made the borrower may pay a larger in- Payment of
loans.

stallment upon the principal, or the whole of it, at any interest date, such payments to be in amounts equal to additions of one or more principal amortization payments. Such payment may be made in cash, or by tendering at par bonds of the association. For failure to pay the interest or any installment required by the terms of the loan, the borrower may be fined as the by-laws may prescribe. But the borrower shall never be required to pay more than the specified installment, nor to pay the principal before it is due except as prescribed herein for partial repayment on account of depreciation and for foreclosure by the association. The borrower may on sixty days notice repay the association his total indebtedness, or, without such notice, upon payment of sixty days interest upon the principal unpaid. The borrower shall be entitled to a receipt for all installments as paid, and where the repayment is complete to a satisfaction of his note and mortgage.

Transfer of
mortgage lands.

SEC. 10. *Transfer of mortgage lands.* The acquirer of any lands mortgaged to a land mortgage association shall enter at once, on the acquisition of the land, into a written agreement with the association, attested by a notary, or a justice, and assume the personal responsibility for the indebtedness to the association attaching to such lands. This document must be presented to the trustees within fourteen days after demand.

Calling in loans
before due.

SEC. 11. *Calling in loans before due.* Every land mortgage association shall have the power to call in loans upon sixty days notice:

(a) When the person acquiring the lands upon which money has been loaned does not comply with the provisions of the previous section and fulfill the obligations incumbent upon him;

(b) When the debtor does not meet the obligation imposed upon him by his contract and the by-laws of the land mortgage association;

(c) When the mortgaged premises become subject to forced sale;

(d) When the mortgaged premises are depreciating in value because of lack of care, of failure to maintain and conserve or from other cause.

The trustees of the association, whenever necessary, shall provide for an inspection of mortgaged premises by the State Department of Agriculture for an investigation of the care which is being given said premises, and may employ an expert to inspect the soil with a view of determining whether or not the same is being depleted.

Partial recall
of debt.

SEC. 12. *Partial recall or debt.* The association may require a suitable partial repayment of the debt if the mortgaged premises may have at any time become depreciated in value from any cause whatsoever.

SEC. 13. *Foreclosure.* Whenever any loan is called in and the borrower shall fail to pay the principal and interest due to the association as required by law and the notices given him, the land mortgage association may then foreclose upon the mortgaged premises as for a past due loan. But in no case shall a borrower be liable for a sum greater than the amount of the unpaid portion of the loan with any accretions of interest thereon and expenses incidental to the collection thereof. Foreclosure.

SEC. 14. Upon application for a loan the land mortgage association shall cause the lands which it is proposed to mortgage to the association to be appraised by a competent appraiser furnished them by the State Department of Agriculture.

SEC. 15. *Preference prohibited.* No land mortgage association, and no officer or agent thereof, shall give any preference to any creditor by pledging any of the assets of such association as collateral security, except that any such association may borrow money for temporary purposes, and may pledge assets of the association as collateral security therefor. Whenever it shall appear that any land mortgage association has borrowed habitually for the purpose of reloaning, the Corporation Commission may require such association to pay off such amount so borrowed. Preference prohibited.

SEC. 16. *Bond issues.* (a) The bonds to be issued by any land mortgage association may be issued for such amounts, bearing such serial number, and date or dates, and be payable at such time and times, bear such rate of interest, and be redeemable at maturity or upon notice at such times and in such manner, as the land mortgage association may, subject to the approval of the banking commission, deem advisable. Bond issues.

(b) Each land mortgage association shall keep a register for the registration and transfer of bonds issued by it in which it shall register, or cause to be registered, all bonds upon presentation thereof for such purpose; and such register shall contain the postoffice address of all registered holders of bonds and shall, at all reasonable times, be open to the inspection of the banking commission, or any of its deputies, and to the State Treasurer.

SEC. 17. *Deed of trust.* (a) To secure the payment of such bonds, the land mortgage association shall issue a collateral deed of trust to the State Treasurer, pledging as security for such bonds the notes and mortgages taken or purchased, as provided herein, in an amount equal to or exceeding the aggregate amount of bonds issued or to be issued. Deed of trust.

(b) The total amount of bonds actually outstanding shall not at any time exceed the total amount unpaid upon the notes secured by the mortgages belonging to the association and pledged for the payment of the bonds, plus such securities and moneys

as may be on deposit with the State Treasurer under the provisions hereof.

(c) The aggregate amount of the principal of all bonds issued by land mortgage associations and outstanding at any one time shall not exceed twenty times the amount of the capital and surplus of the company.

Collaterals
deposited with
State Treasurer.

SEC. 18. *Collaterals deposited with State Treasurer.* All mortgages pledged to secure the payment of the bonds issued hereunder shall be deposited and left with the State Treasurer. The land mortgage association may, with the approval of the State Treasurer, remove such mortgages from the custody of the State Treasurer, substituting in place thereof other of its mortgages, or money or State of North Carolina bonds or certificates of deposit, endorsed in blank, issued by State or National banks located in North Carolina, farm mortgage bonds issued under the provisions of the Federal Farm Loan Act approved July seventeenth, one thousand nine hundred and sixteen, or obligations of the United State Government, in an amount equal to or greater than the amount unpaid upon the notes secured by the mortgages withdrawn.

Redemption
of bonds.

SEC. 19. *Redemption of bonds.* (a) Notice of redemption of bonds may in no account be given on the part of the holder thereof, but may be given by the association only for the purpose of affecting redemption in accordance with the conditions of the bonds and as provided by law and the by-laws.

(b) If the land mortgage association shall elect to redeem any bond prior to maturity, six months notice of redemption shall be given and shall be effected by personal service upon the owner and holder of the bond, by notice mailed to his address as registered or by advertising the same three times in a newspaper selected by the State Treasurer.

(c) The numbers of the bonds of which notice of redemption is to be given shall be determined by lot, to be drawn by the president or the vice president at a meeting of the trustees.

Validity of bonds
after maturity.

SEC. 20. *Validity of bonds after maturity.* In case the holder of any bond outstanding shall not have presented the same for payment within the period of two years after its maturity or within two years after the date fixed for the redemption, as the case may be, then such bonds shall cease to be a lien upon the mortgages, moneys, and securities pledged to the State Treasurer and deposited with him as security therefor, but such bond shall still constitute, until the statute of limitation running against such bonds shall have expired, a single legal money claim or demand against the land mortgage association issuing the same, and be recoverable from it in a suit at law, and in no event shall

any interest be collectible upon such bond after the maturity thereof or after the date fixed for its redemption.

SEC. 21. *Bonds as payment.* If the association gives notice to a debtor for repayment of the mortgage loan the latter must pay to the association in cash or in its bonds at par the face of the same so far as it has not yet been covered by his assets in the amortization and payments.

Bonds as
payment.

SEC. 22. *Bonds as investments; taxation.* The bonds of a land mortgage association shall be a legal investment for savings associations, trust companies, or other financial institutions chartered under the laws of this State and shall also be a legal investment for trustees, executors, administrators, or custodians of public or private funds, or corporations, partnerships or associations.

Bonds as invest-
ments; taxation.

SEC. 23. *Applications of earnings—reserve fund.* The gross earnings of the association shall be ascertained annually, and there shall first be deducted therefrom the expenses incurred by the association for the preceding year and the balance thereof shall be set aside as a reserve fund for the payment of contingent losses, to an amount equal to two per cent of the capital stock outstanding, and until such reserve fund equals twenty per cent of the capital stock of such association.

Applications of
earnings; reserve
fund.

SEC. 24. *Restriction on holding real estate.* No land mortgage association shall acquire real estate (other than for the occupation of its offices) except to protect its interests in case any of the mortgages owned by it are foreclosed and the property therein described sold to pay the indebtedness secured thereby. All real estate so acquired shall be promptly sold.

Restriction on
holding real
estate.

SEC. 25. *Banking laws applicable.* The statutes relating to banks and banking in this State, that is, sections two hundred and sixteen to two hundred and fifty-four, inclusive, of the Consolidated Revised Statutes of one thousand nine hundred and nineteen, with all amendments thereto, as passed at the one thousand nine hundred and twenty-one, one thousand nine hundred and twenty-three and one thousand nine hundred and twenty-five sessions of the General Assembly, in so far as applicable and not in conflict with the provisions hereof shall apply to land mortgage associations.

Banking laws
applicable.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 224

AN ACT TO AMEND SECTION 3751 OF THE CONSOLIDATED STATUTES, RELATIVE TO COUNTY COMMISSIONERS REGULATING ROADS AND BRIDGES, BY MAKING SAID SECTION APPLY TO ROCKINGHAM COUNTY.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That article eight, section three thousand seven hundred and fifty-one of the Consolidated Statutes, be and the same is hereby amended by inserting between the word "Richmond" and the word "Sampson," in line five of the last paragraph of said section three thousand seven hundred and fifty-one, the word "Rockingham."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 225

AN ACT TO AMEND CHAPTER 137, PUBLIC LAWS OF 1921, SECTION 11, RELATING TO PROVIDING IMPROVED MARKETING FACILITIES FOR COTTON.

The General Assembly of North Carolina do enact:

Amendments.

SECTION 1. That chapter one hundred and thirty-seven, Public Laws of nineteen hundred and twenty-one, section eleven, be amended by inserting directly after the words "so as to be able to deliver on surrender of the receipt the identical cotton for which it was given" the following:

Negotiable receipt.

"*Provided*, on request of the depositor, a negotiable receipt may be issued omitting the statement of grade and staple; such receipt to be stamped on its face: 'Not graded or stapled on request of depositor.'"

Not graded.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Effective.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 226

AN ACT TO AMEND SECTIONS 347 AND 351 OF CHAPTER 136, PUBLIC LAWS OF 1923, RELATING TO THE COMPULSORY SCHOOL ATTENDANCE LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section three hundred and forty-seven of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be amended by adding at the end of said section the following: "The term 'school' as used in this section is defined to embrace all public schools and such private schools as have tutors or teachers and curricula that are approved by the county superintendent of public instruction or the State Board of Education."

"All private schools receiving and instructing children of compulsory school age shall be required to keep such records of attendance and render such reports of the attendance of such children as are required of public schools; and attendance upon such schools, if the school or tutor refuses or neglects to keep such records or to render such reports, shall not be accepted in lieu of attendance upon the public school of the district, town or city which the child shall be entitled to attend: *Provided*, instruction in a private school or by private tutor shall not be regarded as meeting the requirements of the law unless the courses of instruction run concurrently with the term of the public school in the district and extend for at least as long a term."

SEC. 2. That section three hundred and fifty-one, Public Laws one thousand nine hundred and twenty-three, be amended by adding at the end thereof the following: The reports of unlawful absence required to be made by teachers and principals to the chief attendance officer shall, in his hands, in case of any prosecution, constitute prima facie evidence of the violation of this article and the burden of proof shall be upon the defendant to show the lawful attendance of the child or children upon an authorized school."

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be of full force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

Amendment.

"The term school."

Private schools.

Compulsory school age.

Records.

Reports made.

Proviso.

Private school.

Private tutor.

Same length term.

Amendment.

Reports unlawful absence required.

Prima facie evidence.

Department to show attendance.

Conflicting laws repealed.

CHAPTER 227

AN ACT TO AMEND SECTION 3884, CONSOLIDATED STATUTES, RELATIVE TO THE EXPENSE ACCOUNT OF JUDGES.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section three thousand eight hundred and eighty-four of Consolidated Statutes of North Carolina (volume three) be amended by striking out the word "two," in line three of said section, and inserting in lieu thereof the word "five."

Expense judges.

SEC. 2. This act to be in force from and after its ratification. Ratified this the 10th day of March, A.D. 1925.

CHAPTER 228

AN ACT TO CREATE A STATE BUREAU OF IDENTIFICATION AND NECESSARY MACHINERY THEREFOR.

Preamble.

Whereas, public efficiency in North Carolina will be greatly promoted by the establishment of the bureau of identification for the purpose of gathering and disseminating criminal intelligence of police information: Therefore,

The General Assembly of North Carolina do enact:

Bureau identification.

SECTION 1. That the State bureau to be entitled a Bureau of Identification be and the same is hereby established.

Director.

Deputy warden.

Finger print.

SEC. 2. That a deputy warden of the State Prison is hereby designated as director of said bureau effective thirty days after ratification of this act, who shall be a finger-print expert and familiar with other means of identifying criminals and who shall have complete control of said bureau within the limits hereinafter prescribed, said director to devote a sufficient portion of his time to the purposes of said bureau and shall maintain the principal offices of the same at the State Prison, and the said bureau with full equipment as herein provided for shall be established and maintained by the board of trustees of the penitentiary out of the general appropriation to the State Prison.

Director to divide time.

Principal offices.

Equipment.

Duties defined.

SEC. 3. That it shall be the duty of the said bureau of identification to receive and collect police information, to assist in locating, identifying, and keeping records of criminals in this State, and from other states, and to compare, classify, compile, publish, make available and disseminate any and all such information to the sheriffs, constables, police authorities, courts

Compare, classify, compile information.
Sheriffs, constables,

or any other officials of the State requiring such criminal identification, crime statistics and other information respecting crimes local and national, and to conduct surveys and studies for the purpose of determining so far as is possible the source of any criminal conspiracy crime wave, movement or coöperative action on the part of the criminals reporting such conditions and to coöperate with all officials in detecting and preventing.

SEC. 4. That the director is required to use and maintain the Henry system.

SEC. 5. That the director of the bureau is directed to submit in his report for the fiscal year ending February first, nineteen hundred and twenty-six, and annually thereafter as a part of the report of the State Prison, a full account of all funds received and expenses to the Governor, and an estimate of what is necessary to carry out the provisions of this act.

SEC. 6. That every chief of police and sheriff in the State of North Carolina is hereby required to take or cause to be taken on forms furnished by this bureau the finger prints of every person convicted of a felony, and to forward the same immediately by mail to the said bureau of identification. That the said officers are hereby required to take the finger prints of any other person when arrested for a crime when the same is deemed advisable by any chief of police or sheriff, and forward the same for record to the said bureau.

SEC. 7. That the director shall provide a seal to be affixed to any paper, record, copy or form or true copy of any of the same in the files or records of the said bureau of identification and when so certified under seal such record or copy shall be admitted as evidence in any court of the State.

SEC. 8. That every chief of police and sheriff shall advise said bureau of final disposition of all persons finger printed.

SEC. 9. That this act shall be in full force and effect after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 229

AN ACT TO AMEND SUBSECTION 10 OF SECTION 1297 OF THE CONSOLIDATED STATUTES, RELATING TO DESIGNATION OF SITES FOR COUNTY BUILDINGS.

The General Assembly of North Carolina do enact:

SECTION 1. That subsection ten (10) of section one thousand two hundred and ninety-seven of Consolidated Statutes be and the same is hereby amended by striking out the words "by

Conduct
surveys.

Criminal
crime wave,
Reporting
conditions.

Maintain
system.

Submit report.

Annually.

Account of
funds.

Finger prints-
taken.

Officers' duties.

Person
arrested.

Seal.

Files.
Records.

Evidence.

Final
disposition.

Amendment.

regular December," in line four (4) said subsection, and inserting in lieu thereof the words "any regular monthly"; and by striking out the word "annual" in line eight (8) of said subsection, and inserting in lieu thereof the word "monthly."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Effective.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 230

AN ACT TO AMEND THE EXECUTIVE BUDGET ACT, RATIFIED AT THE PRESENT SESSION OF THE GENERAL ASSEMBLY.

Budget act.

The General Assembly of North Carolina do enact:

SECTION 1. The act known as "The Executive Budget Act," duly passed and ratified at this session of the General Assembly, is hereby amended by adding thereto the following section to be properly numbered:

Institutions
improvements.

SEC. 2. The several institutions of the State to which appropriations are made for either permanent improvements or for maintenance shall, before any of such appropriations, whether for permanent improvements or for maintenance are available and paid to them or any one of them, budget their requirements and present the same to the Director of the Budget on or before the first day of June, one thousand nine hundred and twenty-five and each biennium thereafter. There shall be a separate budget presented for permanent improvements and for maintenance. Each of said budgets shall contain the requirements of said institutions for the succeeding two years. In the preparation of such budget, each institution shall follow as nearly as may be, the itemized requests which were submitted by such institution to the Budget Commission, the Advisory Budget Commission or the Director of the Budget immediately prior to the passage of the act of the General Assembly making such appropriation and upon which the appropriation was calculated and made. The forms, except when modified and changed by order of the Director of the Budget, shall be the forms used in presenting the requests.

Permanent
improvements.
Maintenance.
Budget same.

Separate
budget.
Permanent
improvements.
Maintenance.
Preparation
of budget.
Itemized
requests.
Advisory bud-
get commission.
Director of
of budget.

Forms.

Funds spent
in accordance
with budget.

SEC. 3. All buildings and other permanent improvements, which shall be erected, constructed, shall be erected, constructed and carried on and the money spent therefor in strict accordance with the budget requests of such institution filed with the Direc-

tor of the Budget. The expenditure of appropriations for maintenance shall be in strict accordance with the budget requests of such institution. It shall be the duty of the Director of the Budget to see that all money appropriated for either permanent improvements or maintenance shall be expended in strict accordance with the budget of each institution, and the appropriation made by the General Assembly for such purpose. If the Director of the Budget shall ascertain that any institution has used any of the moneys appropriated to it for any purpose other than that for which it was appropriated and budgeted, as herein required, and in strict accordance with the terms of this act, the Director of the Budget shall have the power and he is hereby authorized to notify such institution that no further sums from any appropriation made to it will be available to such institution until and after the persons responsible for the diversion of the said funds shall have made the same good, and the Director of the Budget shall have the power and he is hereby authorized to notify the Auditor of the State not to issue any further warrants to such institution for any unexpected appropriation and the Auditor is hereby prohibited from issuing any further warrants until he shall have been otherwise directed by the Director of the Budget.

SEC. 4. Any trustee, director, manager, building committee or other officer or person connected with any institution to which an appropriation is made, who shall expend any appropriation for any purpose other than that for which the money was appropriated and budgeted or who shall consent thereto, shall be liable to the State of North Carolina for such sum so spent and the sum so spent, together with interest and costs, shall be recoverable in an action to be instituted by the Attorney-General for the use of the State of North Carolina, which action may be instituted in the Superior Court of Wake County.

SEC. 5. It is the intent and purpose of this act that all institutions to which appropriations for permanent improvements and maintenance are made, shall submit to the Director of the Budget their requests for the payment of such appropriations in the form of a budget, following the requests made by such institution for such appropriation, to the end that the Director of the Budget may be advised as to whether or not the moneys are being used for purposes other than that for which it was appropriated.

SEC. 6. This act shall be in force and effect from and after the date of its ratification.

Ratified this the 10th day of March, A.D. 1925.

Director,
duties.

Funds to be
spent for
purposes
appropriated.

Director to
ascertain if
moneys used
in any other
way.

Violation.
Notify
institution.
No further
sums ap-
propriated.

Funds made
good.

Notify auditor
not to issue
warrant.

Auditor prohibit-
ed from issuing
warrant.

Person ex-
pending any
appropriation
wrongfully.

Liability.
Interest and cost.

Action Superior
Court Wake
County.

Intent.

Institutions sub-
mit requests to
director of
budget.

Duties of bud-
get advised.

Effective.

CHAPTER 231

AN ACT SUPPLEMENTAL TO AN ACT ENTITLED "AN ACT PROVIDING FOR REGULATION, SUPERVISION AND CONTROL OF PERSONS, FIRMS, CORPORATIONS AND ASSOCIATIONS OPERATING MOTOR VEHICLES FOR COMPENSATION ON PUBLIC HIGHWAYS," THE SAME BEING SENATE BILL NUMBER 5, HOUSE BILL NUMBER 527, PASSED AT THIS SESSION OF THE GENERAL ASSEMBLY, BEING FILE NUMBER 228, AND PROVIDING THAT ALL FUNDS COLLECTED UNDER THE PROVISIONS OF SAID ACT SHALL BE PAID INTO THE HANDS OF THE STATE TREASURER AND SHALL BE PLACED BY HIM TO THE CREDIT OF THE GENERAL FUND OF THE STATE.

The General Assembly of North Carolina do enact:

- Funds collected. SECTION 1. That all funds collected under the provisions of an act passed at this session of the General Assembly entitled "An act providing for regulation, supervision and control of persons, firms, corporations and associations operating motor vehicles for compensation on public highways," the same being Senate bill number five, House bill number five hundred and twenty-seven, file number two hundred and twenty-eight, shall be when collected paid to the State Treasurer and shall be credited by the State Treasurer to the general fund of the State and used as are other general funds of the State.
- Paid to State Treasurer.
- Conflicting laws repealed. SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed.
- Effective. SEC. 3. That this act shall be in force and effect from and after its ratification.
- Ratified this 10th day of March, A.D. 1925.

CHAPTER 232

AN ACT TO AMEND SECTION 1575 OF THE CONSOLIDATED STATUTES, RELATIVE TO SALARY OF CLERK OF RECORDER'S COURT IN COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

- Amendment. SECTION 1. That section one thousand five hundred and seventy-five of the Consolidated Statutes be and the same is hereby amended by inserting between the word "court" and the word "he," in line three thereof, the following: "*Provided*, that the clerk of the Superior Court of Columbus County shall be paid
- Clerk Superior Court.

a salary of twenty-five dollars per month for his services as clerk of the Columbus County recorder's court."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

Columbus
County.

Salary.

Recorder's court.

Effective.

CHAPTER 233

AN ACT TO AMEND ARTICLE 20 OF CHAPTER 27, CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO MUNICIPAL COUNTY COURTS SO AS TO PROVIDE FOR THE ESTABLISHMENT OF SUCH COURTS WITHOUT ELECTION AND TO CONFER CIVIL JURISDICTION THEREON.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand five hundred eighty-four of Consolidated Statutes be and the same is hereby amended in the following particulars, to wit:

(a) That after the words "first recorder," in line three of said section and before the word "shall," insert the following words: "and the first solicitor." Amendment.

(b) In line five of said section, strike out the words "such recorder" between the word "and" and the word "shall," and substitute the words: "and such recorder and such solicitor." Amendment.

(c) Add to the said section immediately after the closing words thereof, "for municipal courts," the following: "Except as hereinafter provided for." Amendment.

SEC. 2. Immediately after section one thousand five hundred eighty-five, Consolidated Statutes, add the following section, to be known as section one thousand five hundred eighty-five-one-half (1585½): Amendment.

That the establishment of the municipal county court herein provided for under this article shall be effected by a joint resolution of the said board of commissioners and the governing body of any such municipality wherein there shall be a concurrent majority voting in favor of such resolution of both said bodies, and such resolution shall be recorded in the minutes of each of the said bodies and shall be in form substantially providing that there shall be established a municipal county court under the provisions of article twenty of chapter twenty-seven of Consolidated Statutes of North Carolina, from and after the date to be named therein, and that no further procedure shall be necessary, nor shall any election be necessary prior to the establishment of such court, but same shall be

County court.

Establishment
of.
Commissioners
and governing
body of
municipality.

Resolution.

Record.

Under what law.

No further
procedure.

No election.

Joint resolution.	established and continue to exist under the provisions of this article from and after the passage of such joint resolution in accordance with the terms herein provided for. That such municipal county court may be abolished after it has been in existence for two years, either by a joint resolution of the county board of commissioners and the governing body of such municipality, or at the unanimous request of either such body.
Abolished after 2 years.	
Joint resolution.	
Request of either body.	
Amendment.	SEC. 3. That there shall be a section added to article twenty, Consolidated Statutes, to be numbered section one thousand five hundred eighty-five-two-thirds (1585 $\frac{2}{3}$), as follows:
Resolution.	That the governing body of any such municipality and the board of county commissioners shall, by joint resolution and by a concurrent majority of each board, have the power to confer upon such municipal county court jurisdiction to try and determine civil actions, to the same extent and by the same procedure and practice as is fully set out and contained in article twenty-two of chapter twenty-seven of Consolidated Statutes of North Carolina, and each section contained in said article twenty-two shall be in all respects applicable to the civil jurisdiction of such municipal county courts as fully as if each said section were here written word for word: <i>Provided, however,</i> that the conditions set forth in section one thousand five hundred eighty-nine of article twenty-two, providing that the city or town shall have a population of not less than ten thousand (10,000) shall not apply to the establishment of municipal county courts herein provided for.
Jurisdiction conferred.	
Civil actions.	
Sections C. S. applicable.	
Proviso.	
Population.	
Resolution.	SEC. 4. That the board of county commissioners and the governing body of any such municipality shall, by joint resolution wherein there shall be a concurrent majority of each said board voting in favor of such resolution, provide for the salaries of all officers of such municipal county courts who under the law are entitled to receive salaries, and shall fix the amount of each such salary in advance of the entry of such officers upon their duties, and that such salaries shall not be reduced during the term to which said officers are selected or elected, and the proportionate portion of such salaries to be paid by such municipality and by such county shall be fixed and determined by such joint resolution. That all resolutions provided for hereunder shall be recorded in the minutes of each such body as is hereinbefore set forth. That all costs collected in criminal causes arising within such municipalities, of which the said court has original, exclusive and concurrent jurisdiction as set forth in section one thousand five hundred forty-one of Consolidated Statutes, shall be paid into the treasury of such municipality, and all other costs shall be paid into the treasury of the county to be dealt
Salaries of officers.	
Salaries fixed.	
Salaries not reduce during term.	
All resolutions recorded.	
Costs collected, paid into treasury.	
Disbursement of costs.	

with as is provided by law. That this act shall not apply to counties in the first, second, third, fourth, fifth, seventh, eighth, ninth, tenth, eleventh, twelfth, thirteenth, fourteenth, fifteenth, sixteenth, seventeenth, eighteenth, nineteenth or twentieth judicial district, nor shall it apply to Duplin County.

Application
of act.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting
laws repealed.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 234

AN ACT TO AMEND SECTIONS 3835, 3836 AND 3837, ARTICLE 13, CHAPTER 70 OF THE CONSOLIDATED STATUTES, SO AS TO PROVIDE PROCEEDINGS FOR THE LAYING OUT OF CARTWAYS AND TRAMWAYS IN UNION COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and thirty-five of article thirteen, chapter seventy of the Consolidated Statutes, be and the same is hereby amended by striking out of line one of said section the word "supervisors" and inserting in lieu thereof the words "county commissioners."

Amendment.

SEC. 2. That section three thousand eight hundred and thirty-six of article thirteen, chapter seventy of the Consolidated Statutes, is hereby amended by striking out of line six the words "supervisors of the township" and inserting in lieu thereof the words "county commissioners of the county," and by striking out all of said section after the word "from," in line twenty-three and before the word "the," in line twenty-four.

Manner of laying
out cartways.
County commis-
sioners' duties.

SEC. 3. That section thirty-eight hundred and thirty-seven of article thirteen, chapter seventy of the Consolidated Statutes, is hereby amended by striking out, in line four of the said section, the word "supervisors" and inserting in lieu thereof the words "county commissioners."

Amendment.

Laying out of
cartways under
board county
commissioners.

SEC. 4. That this act shall apply to Union County only.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 6. That this act shall be in force from and after its ratification.

Effective.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 235

AN ACT TO AMEND SECTION 1126 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE POWER OF SALE BY A CORPORATION.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section eleven hundred and twenty-six of the Consolidated Statutes be amended by adding to the end thereof the following subsection, to be known as nine:

Property may be sold.

Approved by two-thirds vote board of directors.

Notice, to contain notice of proposed sale.

Provision may be inserted in charter.

Powers granted must be approved.

Class of stock.

Charter may be amended.

Two-thirds stock entitled to vote.

Sale of stock in bulk.

Not authorized.

Powers not limited or abridged.

Effective.

"9. To sell any part of or all of its corporate property, whenever such sale shall be authorized by a two-thirds vote of the board of directors of such corporation and approved by the vote of the holders of two-thirds of the stock entitled to vote at any stockholders' meeting, notice of which contains notice of the proposed sale: *Provided*, that any corporation hereafter organized may insert a provision in its charter that the powers granted by this subsection nine may be exercised only when such sale shall be approved by the holders of such amount of the stock of the corporation (not less than two-thirds of such stock entitled to vote) or such amount of each class of stock as may be specified in said charter; and *provided further*, that any corporation heretofore organized may by vote of the holders of two-thirds of the stock entitled to vote amend its charter at any stockholders' meeting, notice of which contains notice of the proposed amendment so as to provide the vote of stockholders (not less than two-thirds of the stock entitled to vote) required to enable the corporation to exercise the powers granted by this subsection nine": *Provided*, this act shall not be construed as authorizing the sale of stock in bulk, in violation of the bulk sales law: *Provided*, this act shall not be construed to limit or abridge the powers now given by law to any corporation.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 236

AN ACT TO APPROVE THE ALIENATION OF PROPERTY AS PROVIDED IN CHAPTER 130, SECTION 7705 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

Preamble.

Whereas, Meredith College has during this session of the Legislature been authorized to increase its holdings from one

million dollars to ten million dollars for the purpose of increasing its facilities for the education of young women; and

Whereas, Meredith College has recently acquired a tract of land in Wake County just west of the city of Raleigh and is now constructing buildings thereon and will locate its entire plant there as soon as its buildings are completed; and

Whereas, Meredith College is growing rapidly and is forced to enlarge its facilities and the site upon which it is now constructing its buildings adjoins on the west what is known as the Camp Polk Prison Farm, which contains more than three thousand acres, which title is held by the State Prison, being the property of the State; and

Whereas, the contour of the land now owned by Meredith College is such that it was necessary to construct the said buildings now in progress toward the western boundary of that property and near the Camp Polk Prison Farm, and it is now found desirable and imperative that additional property be acquired by Meredith College in order to carry out the plans and scheme of location of its buildings; and

Whereas, the State of North Carolina acquired through the State Prison more than three thousand acres of land known as the Camp Polk Prison Farm in nineteen hundred twenty-one, at the price of two hundred and fifty dollars per acre:

The General Assembly of North Carolina do enact:

SECTION 1. That the State of North Carolina and the State Prison, or such other branch of the State government as may hold the title, be and it is hereby authorized and empowered, with the approval of the Governor and Council of State, to sell and convey to Meredith College a strip of land on the eastern boundary of said Camp Polk Prison Farm which bounds the western line of Meredith College property not more than five hundred feet in width and running parallel thereto, a distance of not more than two thousand nine hundred and forty-five (2945) feet on its east side, and not more than twenty-eight hundred (2800) feet on its west side, and containing thirty-two acres, more or less, for such compensation as may be agreed upon between the Governor and Council of State and the trustees of Meredith College.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

Preamble.

Preamble.

Preamble.

Preamble.

Title.

Sell and convey real estate.

Approval of Governor and Council of State.

Amount conveyed. limit.

Description.

Compensation.

Conflicting laws repealed.

Effective.

CHAPTER 237

AN ACT TO AMEND CHAPTER 187 OF THE PUBLIC LAWS OF 1919, MAKING CERTAIN THE AUGUST TERM OF THE SUPERIOR COURT OF GASTON COUNTY.

The General Assembly of North Carolina do enact:

August term
of court.
Made certain.

SECTION 1. That chapter one hundred and eighty-seven of the Public Laws of one thousand nine hundred and nineteen be and the same is hereby amended by striking out the proviso in the first section thereof following the schedule of courts for Gaston County, making certain the August term of two weeks for the trial of civil cases.

Effective.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 238

AN ACT TO PLACE THE NAME OF JOHN F. TURNER OF NORTHAMPTON COUNTY ON THE PENSION ROLL AND TO REMIT TO HIM PENSION NOT PAID TO HIM SINCE 1901 THROUGH ERROR.

Preamble.

Whereas, John F. Turner, a Confederate veteran of Northampton County, was placed on the pension roll of this State in nineteen hundred and one; and

Preamble.

Whereas, one pension voucher was sent to said John F. Turner and received by him; and

Preamble.

Whereas, said John F. Turner was then reported as dead and his name stricken from the pension roll; and

Preamble.

Whereas, said John F. Turner is not dead and is entitled to receive in full all pension which he failed to receive through said erroneous and premature report of his death and is entitled also to be on the pension roll of the Confederate veterans of this State: Now, therefore,

Jno. F. Turner
name placed on
pension roll.

The General Assembly of North Carolina do enact:

SECTION 1. That the name of John F. Turner of Woodland, Northampton County, be and the same is hereby placed on the pension roll of this State.

Auditor to remit
five hundred
dollars.

SEC. 2. That the Auditor be directed to remit the said John F. Turner the sum of five hundred dollars in full settlement of all claims he may have for pension funds not received by him between one thousand nine hundred and one and one thousand nine hundred and twenty-five, providing that this sum shall be

Settlement.

paid out of the pension fund: *Provided*, that said funds shall be paid into the office of the clerk of the court of Northampton County to be disbursed by said clerk in his discretion for the use and benefit of the said John F. Turner.

Paid to clerk.

Disbursement of
by clerk.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 239

AN ACT TO PROHIBIT THE USE OF PUBLIC-OWNED AUTOMOBILES FOR PRIVATE PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any officer, agent or employee of the State of North Carolina, or of any county or of any institution or agency of the State, to use for any private purpose whatsoever any motor vehicle of any type or description whatsoever belonging to the State, or to any county, or to any institution or agency of the State.

No employee of
any municipality,
county or State to
use for private
purpose, automo-
biles only for
public use.

SEC. 2. That it shall be unlawful for any officer, agent or employee to have any privately owned motor vehicle repaired at any garage belonging to the State or to any county, or any institution or agency of the State, or to use any tires, oils, gasoline or other accessories purchased by the State, or any county, or any institution or agency of the State, in or on any such private car.

Privately owned
motor vehicles
not to be repaired
at garage belong-
ing to State.

SEC. 3. That it shall be unlawful for any officer, agent, employee or department of the State of North Carolina, or of any county, or of any institution or agency of the State, to expend from the public treasury an amount in excess of fifteen hundred dollars (\$1,500) for any motor vehicle other than motor trucks; except upon the approval of the Governor and Council of State: *Provided*, that this act shall not apply to any automobile purchased for the use of the Governor: *Provided further, however*, that nothing in this act shall be construed to authorize the purchase or maintenance of an automobile at the expense of the State by any State officer unless he is now authorized by statute to do so.

Purchase of motor
vehicles limited to
\$1,500, except
with approval of
Council of State.

SEC. 4. That it shall be the duty of the executive head of every department of the State Government, and of any county, or of any institution or agency of the State, to have painted on every motor vehicle owned by the State, or by any county, or by any institution or agency of the State, a statement with letters of not less than three inches in height, that such car belongs to the State, or to some county, or institution or agency of the State, and that such car is "for official use only."

Automobiles to be
designated by
large letters.

Violation mis-
demeanor.

SEC. 5. That any person, firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor, and punished by a fine of not less than one hundred dollars (\$100), nor more than one thousand dollars (\$1,000), or imprisonment in the discretion of the court. Nothing in this act shall apply to the purchase, use or up-keep or expense account of the car for the executive mansion and the Governor.

Conflicting laws
repealed.

SEC. 6. That all laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 240

AN ACT TO AMEND SECTION 6137 OF THE CONSOLIDATED STATUTES, RELATING TO FOREST FIRES.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That the words "liable to a penalty," in line eighteen of section six thousand one hundred and thirty-seven of the Consolidated Statutes, be stricken out and in lieu thereof the following substituted, "guilty of a misdemeanor and upon conviction shall be subject to a fine."

Misdemeanor.

SEC. 2. This act shall take effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 241

AN ACT TO AMEND SECTION 1443 OF VOLUME III OF THE CONSOLIDATED STATUTES, SO AS TO REGULATE THE HOLDING OF TERMS OF COURT IN THE THIRTEENTH JUDICIAL DISTRICT IN RICHMOND COUNTY.

The General Assembly of North Carolina do enact:

Terms of
court fixed.

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be and the same is hereby amended by striking out, in line one of the paragraph headed "Richmond" as found on page eighty-five of said volume three, the word "ninth" and by inserting in lieu thereof the word "eighth"; and by striking out, in line four of said paragraph, the word "eighth" and by inserting in lieu thereof the word "ninth."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 242

AN ACT TO AMEND THE GENERAL COURT ACT, SECTIONS 1608 (f) AND 1608 (t), CONSOLIDATED STATUTES, VOLUME III, CHAPTER 216, PUBLIC LAWS OF 1923.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and sixteen, section one of the Public Laws of one thousand nine hundred and twenty-three, be and is hereby amended by adding thereto the following:

Amendment.

"That in any county in the State in which there are situated two or more cities each of which has or may have in the future a population, according to any enumeration by the United States Census Bureau, of more than twenty thousand inhabitants, the commissioners of such county or counties are authorized hereby to establish general county courts as provided in said act without first submitting the question of establishing such court to a vote of the people: *Provided*, that the said enumeration need not be made at a regular decennial census."

May establish
county courts.

Not to be sub-
mitted to vote.

That in the event section one hereof is acted upon by the commissioners of any county in establishing a general county court, as is herein provided, the said commissioners may make such provisions for holding such courts in either or all of such cities.

SEC. 2. That chapter two hundred and sixteen, section seven of the Public Laws of one thousand nine hundred and twenty-three, be and is hereby amended by striking out all of said section and substituting in lieu thereof the following:

"The rules of procedure, issuing process and filing pleadings shall conform as nearly as may be to the practice in the Superior Courts. The process shall be returnable directly to the court, and may issue out of the court to any county in the State: *Provided*, that civil process in cases within the jurisdiction now exercised by justices of the peace shall not run outside of or beyond the county in which such court sits."

Rules of
procedure.

"That motions for the change of venue or removal of cases from the general county courts to the Superior Courts of counties other than the one in which the said court sits may be made

Motions.
Venue.

Removal.

and acted upon, and the causes for removal shall be the same as prescribed by law for similar motions in the Superior Courts."

General civil procedure law to apply.

The provisions of the chapters of the Consolidated Statutes on civil procedure and criminal procedure, and all amendments thereof, shall apply as nearly as may be to the general county courts, and the judges and the clerks of said courts, in all causes pending in said courts, shall have rights, privileges, powers and immunities similar in all respects to those conferred by law on the judges and clerks of the Superior Courts of the State, and shall be subject to similar duties and liabilities: *Provided*, that this section shall not extend the jurisdiction of said judges and clerks, nor infringe in any manner upon the jurisdiction of the Superior Courts, except as provided in said chapter two hundred and sixteen of the Public Laws of one thousand nine hundred and twenty-three, and as herein provided.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 243

AN ACT TO MAKE APPROPRIATION FOR THE OXFORD COLORED ORPHANAGE.

Preamble.

Whereas, the committee on appropriations in the preparation of the institutional bond act of one thousand nine hundred and twenty-five inadvertently failed to make an appropriation for paying a debt at the Oxford Colored Orphanage; and

Whereas, the said indebtedness was incurred by the said Oxford Colored Orphanage in caring for boys and girls sent to the institution by courts and welfare offices of the State: Now, therefore,

The General Assembly of North Carolina do enact:

Appropriation made.

SECTION 1. That the sum of seven thousand two hundred and ninety dollars (\$7,290) be and the same is hereby appropriated to the Oxford Colored Orphanage for the purpose of paying a note of seven thousand two hundred and ninety dollars (\$7,290) at the National Bank of Granville at Oxford, North Carolina, said amount to be paid from the general funds of the State.

SEC. 2. That this act shall be in force on and after July first, one thousand nine hundred and twenty-five.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 244

AN ACT TO CREATE A JUDICIAL CONFERENCE.

The General Assembly of North Carolina do enact:

SECTION 1. There shall be created a judicial conference for the continuous study of the organization, rules and methods of practice and procedure of the judicial system of the State of North Carolina, and the practical working and results produced by the system.

Judicial conference created.

SEC. 2. The conference shall be composed of the judges of the Supreme and Superior courts, the Attorney-General and one practicing attorney at law from each judicial district to be appointed by the Governor for a term of two years. Any vacancy in the judicial conference among the practicing attorneys caused by death, resignation or otherwise shall be filled by the Governor. The chief justice of the Supreme Court shall be the president of the conference, and the clerk of the Supreme Court shall be secretary of the conference.

Composed of judges.

Also one attorney from each judicial district appointed by Governor.

Term of office two years.

Chief justice to be president.

SEC. 3. The conference shall report annually to the Governor the work of the various parts and branches of the judicial system, with its recommendations as to any changes or reforms in the system and in the practice and procedure of the courts, and the Governor shall transmit the report of the conference biennially to the General Assembly with such recommendations as he may deem advisable. The conference may also from time to time submit such suggestions and recommendations as it may deem advisable for the consideration of the judges of the various courts with relation to rules of practice and procedure. The clerks of the various courts and other officials shall make to the conference such reports on such matters and in such form, periodically or from time to time, as the conference may prescribe.

Conference to report annually to Governor.

Recommendation.

To report to General Assembly.

Rules, practice and procedure.

SEC. 4. The conference shall meet twice each year at a time and place to be fixed by the president of the conference. The conference may hold public meetings and shall have power to administer oaths and require the attendance of witnesses and the production of books and papers. A quorum for the transaction of business shall consist of not less than two of the justices of the Supreme Court, six judges of the Superior Court and six of the attorneys at law who are members of the conference.

Shall meet twice a year.

Time to be fixed by president.

Administer oaths.

May require attendance of witness.

Quorum.

SEC. 5. No member of the conference shall receive any compensation for his services. The sum of not exceeding two hundred and fifty dollars (\$250) annually is appropriated for actual expenses incurred for clerical help, and incidentals to be

\$250 for expenses.

paid out of the treasury, upon the order of the president of the conference, approved by the State Auditor.

SEC. 6. This act shall be in force from and after its ratification. Ratified this the 10th day of March, A.D. 1925.

CHAPTER 245

AN ACT TO AUTHORIZE THE STATE AUDITOR TO RE-ISSUE HIS WARRANT NUMBER 224 UPON THE STATE TREASURER PAYABLE TO MISS REBECCA MERRITT.

Preamble.

Whereas, at the extra session of the General Assembly of one thousand nine hundred twenty-four Miss Rebecca Merritt, an employee of the State Corporation Commission, acted as stenographer to the ship and water transportation committee of said session at their special instance and request on account of the inability of said committee to secure the services of an expert stenographer otherwise; and

Preamble.

Whereas, the said Rebecca Merritt actually served said committee during the time allotted to her by the State Corporation Commission as her vacation; and

Preamble.

Whereas, the State Auditor issued his warrant to the said Rebecca Merritt in the sum of eighty-four dollars for services rendered to said committee as aforesaid, and the payment of the same was withheld by reason of the law that clerks in the employ of the State cannot receive compensation from two departments of the State government: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the State Auditor be and he is hereby authorized and directed to reissue his warrant number two hundred twenty-four payable to Miss Rebecca Merritt in the sum of eighty-four dollars for services rendered the General Assembly at the Extra Session of one thousand nine hundred twenty-four and the State Treasurer be and he is hereby authorized and directed to pay said warrant upon presentation.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 246

AN ACT TO LIMIT THE TIME WITHIN WHICH A WARRANT
DRAWN BY THE AUDITOR MAY BE PAID BY THE TREAS-
URER.*The General Assembly of North Carolina do enact:*

SECTION 1. That from and after the ratification of this act all warrants drawn by the State Auditor on the Treasurer shall bear, and there shall be printed upon the face thereof in plain type so as to be easily read, the following words, to wit: "This warrant will not be paid if presented to the Treasurer after the expiration of sixty (60) days from the date hereof"; and the State Treasurer shall not and he is hereby prohibited from paying any warrant drawn by the Auditor unless the same shall be presented within sixty (60) days from the date of such warrant.

Warrants to be
presented within
sixty days.

SEC. 2. Any person, firm or corporation holding a warrant drawn by the State Auditor which cannot be paid because of the provisions of this act may present the same to the State Auditor, and upon satisfactory proof that such person, firm or corporation is the owner thereof and is entitled to have and receive the proceeds of such warrant and that the obligations for which the warrant is drawn is a subsisting obligation against the State of North Carolina, may surrender said warrant to the Auditor and cancel the same, whereupon the Auditor is authorized and empowered to issue another warrant for like amount in lieu thereof.

When for any
reason cannot be
paid within sixty
days; procedure.

SEC. 3. Every person, firm or corporation holding a warrant, drawn and issued by the State Auditor prior to the passage of this act, shall present the same for payment on or before the first day of May, one thousand nine hundred twenty-five. If such warrant is not presented to the State Treasurer for payment prior to the first day of May, one thousand nine hundred twenty-five, the same shall not be paid, but the holder thereof shall be notified of the provision of this act, and upon satisfactory proof that the holder thereof is the proper owner and is entitled to have and receive the proceeds of such warrant and that the obligation for which the warrant is drawn is a subsisting obligation against the State of North Carolina, the warrant may be surrendered to the Auditor and canceled and the Auditor is authorized and empowered to issue another and new warrant for like amount in lieu thereof.

Prior to passage
of act.

Must be pre-
sented on or
before May 1.

Holder to be
notified of pro-
visions of this
act.

Warrant surren-
dered; canceled;
new warrant may
be issued.

SEC. 4. This act shall be in force from and after the first day of May, one thousand nine hundred twenty-five.

Effective from
May 1, 1925

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 247

AN ACT TO AMEND AN ACT ENTITLED "AN ACT TO PROVIDE THE MACHINERY FOR THE ADMINISTRATION OF APPROPRIATION FOR STATE PRINTING," THE SAME BEING HOUSE BILL 1268, AND SENATE BILL 1055, RATIFIED ON THE 6TH DAY OF MARCH, A.D. 1925.

The General Assembly of North Carolina do enact:

SECTION 1. That an act entitled "An act to provide the machinery for the administration of appropriation for State printing," the same being House bill one thousand two hundred fifty-eight and Senate bill one thousand fifty-five, session one thousand nine hundred and twenty-five, and ratified on the sixth day of March, A.D. one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out all of section one of said act and inserting in lieu thereof the following:

"That all printing for each department of the State, except the General Assembly, the Supreme Court, the State Highway Commission, the Automobile License Bureau, the Department of Agriculture, and such other departments or divisions of departments operating on special funds, be furnished by the Commissioner of Labor and Printing, and paid for by him by warrants drawn by the Auditor upon the State Treasurer out of the appropriation made for public printing: *Provided*, that the printing for the State Highway Commission, the Automobile License Bureau, the Department of Agriculture, and other departments and divisions of such departments operating on special funds be paid for out of such funds; and it is *further provided*, that the printing for the General Assembly and the Supreme Court be paid for as now provided by law."

SEC. 2. That all laws and sections of laws in conflict with this act be and the same are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 248

AN ACT TO VALIDATE CERTAIN ACKNOWLEDGMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That all certificates of acknowledgment and all verifications of pleadings, affidavits, and other instruments

State printing to be done under direction Commissioner of Labor and Printing; exceptions.

Paid out of public printing fund.

Conflicting laws repealed.

heretofore executed by clerks of the Superior Court of the State and which do not bear the official seal of such clerks, are hereby validated in all cases in which the instrument bearing such acknowledgment or certification are filed or recorded in any county in the State other than the county in which the clerk executing such certificates of acknowledgment or verifications resides, and such acknowledgments and verifications are hereby made and declared to be binding, valid and effective to the same extent and in the same manner as if said official seal had been affixed.

Certificates of clerks of Superior Court not bearing seal, validated.

SEC. 2. This act shall not affect pending litigation.

Does not affect pending litigation.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 249

AN ACT DECLARING ALL TRANSFERS AND ASSIGNMENTS OF CLAIMS AGAINST THE STATE OF NORTH CAROLINA OR ANY DEPARTMENT, COMMISSION, BUREAU OF ANY STATE INSTITUTION VOID BEFORE THE AUDITING AND ALLOWANCE OF SUCH CLAIM, AND THE ISSUANCE OF A WARRANT FOR THE PAYMENT THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. All transfers and assignments made of any claim upon the State of North Carolina or any of its departments, bureaus or commissions or upon any State institution or of any part or share thereof or interest therein, whether absolute or conditional and whatever may be the consideration therefor and all powers of attorney, orders or other authorities for receiving payment of any such claim or any part or share thereof, shall be absolutely null and void unless such claim has been duly audited and allowed and the amount due thereon fixed and a warrant for the payment thereof has been issued; and no warrant shall be issued to any assignee of any claim or any part or share thereof or interest therein.

Transfers null and void.

No warrant to be issued to assignee.

SEC. 2. This act shall be in force and effect from and after the first day of May, one thousand nine hundred and twenty-five.

Effective from May 1, 1925.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 250

AN ACT TO AMEND CHAPTER 85 OF THE PUBLIC LAWS, EXTRA SESSION, 1924, AND CHAPTER 216 OF THE PUBLIC LAWS OF 1923, CREATING A GENERAL COUNTY COURT.

The General Assembly of North Carolina do enact:

Solicitor added.

SECTION 1. That subsection (b) of section one of chapter eighty-five of the Public Laws of the extra session of one thousand nine hundred and twenty-four be amended by striking out the word "judge," in lines six and seven of said subsection (b), and inserting in lieu thereof in each of said lines the word "solicitor."

Venue.

Summons may be issued against defendants outside county.

SEC. 2. That section seven of chapter two hundred and sixteen of the Public Laws of one thousand nine hundred and twenty-three be amended by adding thereto the following: "*Provided*, that in any civil action instituted in said general county court, where one or more bona fide defendants reside in said county and one or more bona fide defendants reside out of said county, then in such case, summons may be issued out of said general county court against the defendants residing outside of said county as well as those residing in said county, and the said general county court shall have jurisdiction to try the action as against all of said defendants."

Complaint filed.

Defendant to file pleadings within 20 days.

SEC. 3. That section twelve of chapter two hundred and sixteen of the Public Laws of one thousand nine hundred and twenty-three be amended so as to hereafter read as follows:

"Section twelve (12). *Pleadings.* The complaint shall be filed by the return day named in the summons and the answer, demurrer or other pleadings on the part of the defendant shall be filed within twenty (20) days thereafter: *Provided*, if a copy of the complaint be served on the defendant at the time of the service of the summons, then the defendant shall have only twenty (20) days from the date of such service to file an answer, demurrer or otherwise plead. If the answer contains a counterclaim against the plaintiff or plaintiffs or any of them, such answer shall be served upon the plaintiff or plaintiffs against whom such counterclaim is pleaded or against the attorney or attorneys of record of such plaintiff or plaintiffs; the plaintiff or plaintiffs against whom such counterclaim shall be pleaded shall have twenty (20) days after the service thereof within which to answer or reply to such counterclaim. If a counterclaim is pleaded against any of the plaintiffs and no copy of the answer containing such counterclaim shall be served as herein provided for, such counterclaim shall be deemed to be denied

Copy complaint served, then only 20 days from date of service allowed to file pleadings.

as fully as if the plaintiff or plaintiffs had filed an answer or reply denying the same. All other replies, if any, shall be filed within twenty (20) days from the filing of the answer. For good cause shown and found by the judge, the judge may extend the time for the filing of any of the pleadings provided for in this act on the part of the plaintiff or on the part of the defendant."

All other replies if any to be filed in 20 days.

Judge may extend time.

Conflicting laws repealed.

SEC. 4. That all laws in conflict with this act or hereby repealed.

SEC. 5. This act shall be in force from and after the date of its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 251

AN ACT TO AMEND SECTION 1299 OF THE CONSOLIDATED STATUTES, RELATING TO THE SETTLEMENT OF DISPUTED COUNTY LINES.

The General Assembly of North Carolina do enact:

SECTION 1. That section twelve hundred and ninety-nine (1299) of the Consolidated Statutes be and the same is hereby amended by adding thereto the following:

"If the board of commissioners of any county refuses upon request of the other county or counties to appoint one or more commissioners pursuant to this section to settle and fix the line or lines in dispute, then, and in such event, the county or counties making such request may file a verified petition before the resident judge of the district in which the said county or counties lie, or the judge holding the courts thereof for the time being, and in the event that said counties shall lie in more than one judicial district, to the resident judge or the judge holding the courts of either district, setting forth briefly the line or lines which are in dispute; the refusal of the other county or counties to settle and fix the line in dispute, pursuant to this section; whereupon, such judge before whom such petition is filed shall issue a notice to the other county or counties, returnable before him within not less than ten nor more than twenty days, and if it appear to such judge upon hearing said notice, and he shall find as a fact that there is bona fide dispute as to the true location of the boundary line or lines referred to in the petition and that the county or counties have refused to settle and fix the line in dispute as provided in this section, such judge shall thereupon appoint three (3) persons, one person from each of the counties and some disinterested person from some adjoining county, who shall go upon the ground

If county commissioners fail to appoint one or more commissioners to settle and fix lines in dispute judge may appoint.

Resident judge or judge holding courts.

To issue notice.

Judge appoints three commissioners: one from each county; one from some adjoining county.

To make report.

Report confirmed. hear such evidence and testimony as shall be offered and make report to the said judge as to the true location of the boundary line or lines in dispute. The judge shall thereupon ratify the report and a copy thereof shall be recorded in the office of the register of deeds of each of the counties and shall be indexed and cross indexed and shall also be recorded in the office of the Secretary of State and the location so fixed shall be conclusive. If it shall appear to the judge that the services of a surveyor are necessary he shall appoint such surveyor and fix his compensation. The cost thereof shall be defrayed by the two counties in proportion to the number of taxable polls in each."

Copy certified by register of deeds.

Copy to Secretary of State.

Surveyor may be appointed.

Cost.

SEC. 2. This act shall be in force from and after the date of its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 252

AN ACT TO AMEND SECTION 348 OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER 29, PUBLIC LAWS OF 1921, RELATIVE TO CANCELLATION OF MORTGAGES GIVEN IN LIEU OF BONDS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three hundred and forty-eight of the Consolidated Statutes as amended by chapter twenty-nine of the Public Laws of one thousand nine hundred and twenty-one be amended further so that said section shall hereafter read as follows:

"Any mortgage given by any person in lieu of bond as administrator, executor, guardian, collector, receiver or as an officer required to give an official bond, or as agent or surety or such person or officer, or in lieu of bond or undertaking or recognition for his appearance at any court in any criminal proceeding, or for the security of any cost or fine in a criminal action which has been registered, when such party as administrator, executor, guardian, collector, or receiver has filed his final account and when the time required by statute for the bond given by any administrator, executor, guardian, collector, or receiver to remain in force for the purpose of action thereon has expired, or when the officer required to give an official bond has fully complied with the conditions of such bond and the time within which suit is allowed by law to be brought thereon has expired, or when the person giving such mortgage in lieu

Mortgages given in lieu of bond may be covered.

When the trust for which bond is given is completed, etc., to cancel bond.

of bond has made his appearance at the court to which he was bound and did not depart the court without leave, or paid the cost of fine required, may be canceled or discharged by the clerk of the Superior Court of the county where such action was pending or where the mortgage in lieu of bond is recorded by entry of 'satisfaction' upon the margin of the record where such mortgage is recorded in the presence of the register of deeds, or his deputy, who shall subscribe his name as a witness thereto, and such cancellation shall have the effect to discharge and release all the right, title and interest of the State of North Carolina in and to the property described in such mortgage."

Entry of "satisfaction" on record.

Witnessed by register of deeds or deputy.

SEC. 2. All acts heretofore done by the several Superior Court clerks, canceling or satisfying any mortgage, or other instruments, herein mentioned and specified are hereby validated: *Provided*, this provision shall not affect vested rights nor litigation pending March first, one thousand nine hundred and twenty-five.

Validating acts heretofore done by clerks.

Does not affect vested rights.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 253

AN ACT TO AMEND SECTION 17 OF ARTICLE 4, CHAPTER 1, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE APPOINTMENT OF PUBLIC ADMINISTRATORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seventeen of article four of chapter one of the Consolidated Statutes be amended as follows: Strike out, in line two after the word "of," the word "eight" and insert in lieu thereof the word "four."

Terms of office four years instead of eight years.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 254

AN ACT TO PROVIDE FOR THE RELIEF OF EX-SHERIFFS
AND EX-TAX COLLECTORS WITH RESPECT TO CREDITS
FOR ERRORS IN SETTLEMENTS.

The General Assembly of North Carolina do enact:

Ex-sheriffs to be
allowed credit for
errors in their
settlements.

Commissioners
given authority
to make
corrections.

SECTION 1. That section eight thousand and fifty (\$050) of article fifteen of chapter one hundred and thirty-one of Consolidated Statutes be and the same is hereby amended by adding to said section the following: "That whenever any ex-sheriff or ex-tax collector, of any county, or tax district, has collected taxes for said county or district for more than one year and has settled in full with the proper officers for said taxes for any and all previous year or years, as provided by law, and it shall be made to appear that there were specific errors or mistakes made against said ex-sheriff or ex-tax collector in any such settlement or settlements, the county commissioners shall have authority to correct any such errors or mistakes and give said ex-sheriff or ex-tax collector credit for the amount of any such errors or mistakes so made against him on his final settlement upon his going out of said office.

Set-off and coun-
terclaims
allowed.

SEC. 2. That in all actions for settlement for taxes due any county or special tax district by any ex-sheriff or ex-tax collector for taxes collected for the last year such ex-sheriff or ex-tax collector collecting said taxes shall receive as a credit by way of set-off or counterclaim against any amount for which he may be found liable for such year, any amount that he may have overpaid such county or tax district for any previous year.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 255

AN ACT TO AUTHORIZE THE GEOLOGICAL AND ECONOMIC
SURVEY, OR ITS SUCCESSOR, THE DEPARTMENT OF
CONSERVATION AND DEVELOPMENT, TO ACQUIRE CER-
TAIN LANDS.

The General Assembly of North Carolina do enact:

May acquire not
exceeding one
hundred acres
adjoining Mount
Mitchell.

SECTION 1. That the State Geological and Economic Survey, or its legal successor, the Department of Conservation and Development, be hereby authorized and empowered to acquire as

soon as practicable, by purchase or condemnation, as provided in chapter thirty-three of volume one of the Consolidated Statutes, providing for exercising the right of eminent domain, such lands adjoining Mt. Mitchell State Park, not to exceed one hundred (100) acres, as said survey or department may deem advisable for the better protection and administration of said park and for its increased value to the people of the State.

SEC. 2. That no funds from a State appropriation be expended for the acquisition of said land, unless specially authorized by the General Assembly.

SEC. 3. That this act shall take effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

No funds to be used for this purpose unless specifically authorized by General Assembly.

CHAPTER 256

AN ACT TO ALLOW THE TRUSTEES OF THE UNIVERSITY OF NORTH CAROLINA AND THE TRUSTEES OF THE NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING TO FIX TUITION FEES.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand eight hundred of the Consolidated Statutes be amended by striking out the "trustees are hereby instructed to reduce the tuition of the University to sixty dollars per annum," in lines one and two thereof, and insert in lieu thereof the following: "The trustees are authorized and directed to fix the tuition fees at the University in such amount or amounts as they may deem best, taking into consideration the nature of each department and the cost of equipment and maintaining the same."

Trustees authorized to fix tuition fees.

SEC. 2. "The board of trustees of the North Carolina State College of Agriculture and Engineering are authorized and directed to fix the tuition fees at the said college in such amount or amounts as they may deem best, taking into consideration the nature of each department and the cost of equipment and maintaining the same: *Provided, however,* that this section shall not be held or construed to affect or modify the provisions of sections five thousand eight hundred and twenty and five thousand eight hundred and twenty-one of the Consolidated Statutes of North Carolina."

Trustees authorized to fix fees.

SEC. 3. That all laws and clauses of laws in conflict herewith are to the extent of such conflict hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 257

AN ACT TO AMEND SECTION 1132 OF CHAPTER 22 OF THE CONSOLIDATED STATUTES, SO AS TO AUTHORIZE SOCIAL, ANCESTRAL AND HISTORICAL ASSOCIATIONS TO CHANGE THEIR CORPORATE NAMES AND MAKE AMENDMENTS TO THEIR CHARTERS.

The General Assembly of North Carolina do enact:

Amendment.

Social, ancestral
and historical.

SECTION 1. That section eleven hundred and thirty-two of chapter twenty-two of the Consolidated Statutes be and the same is hereby amended by inserting in line one of said section after the word "educational" and before the word "penal," the following words: "social, ancestral, historical."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 258

AN ACT TO TRANSFER TO THE COMMISSIONER OF REVENUE ALL THE DUTIES AND AUTHORITY OF THE SECRETARY OF STATE UNDER THE VEHICLE LAWS.

Preamble.

Whereas, at the time the duty of licensing motor vehicles was imposed upon the Secretary of State the business of manufacturing and selling such vehicles was in its infancy, and the labor and expense of issuing said licenses were small, and there was at that time no Department of Revenue; and

Preamble.

Whereas, such business has since assumed large dimensions, requiring the Secretary of State to organize and maintain a large and expensive force of employees to meet the increasing demands of the conditions arising out of this business; and

Preamble.

Whereas, there has since been established a State Department of Revenue with adequate machinery to collect all the taxes due and payable to the State of North Carolina; and

Whereas, it is desirable to coördinate all the departments of the State and thus prevent duplication of efforts, which results in increased expenses and waste: Therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That wherever the words, "the Secretary of State" occur in chapter fifty-five of the Consolidated Statutes of one thousand nine hundred and nineteen, or sections twenty-eight, twenty-nine, thirty, thirty-two, thirty-three, thirty-four, thirty-five, and thirty-six of chapter two of the Public Laws of one thousand nine hundred and twenty-one, or chapter ninety-seven of the Public Laws, extra session of one thousand nine hundred and twenty-one, or chapter two hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-three, or in any law enacted, or to be enacted, at the present (one thousand nine hundred and twenty-five) session of the General Assembly, amending any of the laws enumerated herein, or relating to the subject matter thereof, they shall be stricken out and the words "Commissioner of Revenue" be substituted in their stead, to the end that the administration of all the laws relating to the licensing and taxing of motor vehicles, to the taxing of motor vehicle fuels, and to the protection of title of motor vehicles, may be committed to said Commissioner of Revenue.

Preamble.

Amendment.
Commissioner of Revenue inserted in lieu of Secretary of State.

SEC. 2. All the duties, authority and powers conferred upon the Secretary of State in the above recited acts, or in any other act relating to the same subject, are hereby expressly conferred upon said Commissioner of Revenue.

Duties transferred to Commissioner of Revenue.

SEC. 3. All laws and parts of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall take effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 259

AN ACT SUPPLEMENTAL TO AN ACT ENTITLED "AN ACT TO AUTHORIZE THE ISSUE OF BONDS OF THE STATE FOR THE PERMANENT IMPROVEMENT OF STATE INSTITUTIONS," PASSED AT THIS SESSION OF THE GENERAL ASSEMBLY, BEING HOUSE BILL No. 1602, SENATE BILL 1024, RATIFIED ON THE 9TH DAY OF MARCH, 1925, BEING FILE No. 825.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section six "b" of said act by inserting between "Fayetteville Normal (Negro) and" and "Durham State

Making definite certain appropriations.

Normal (Negro)," on page six, the words "Slater Normal (Negro) and."

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 260

AN ACT TO AMEND CHAPTER 160 OF THE PUBLIC LAWS OF 1923, BEING ENTITLED "AN ACT TO AMEND CHAPTER 2 OF THE PUBLIC LAWS OF 1921, RELATING TO THE STATE ROAD LAW."

The General Assembly of North Carolina do enact:

SECTION 1. That section three of chapter one hundred sixty of the Public Laws of nineteen hundred twenty-three be amended by striking out said section and inserting in lieu thereof the following:

Limitation of
actions of laborer
and materialman
on bond of con-
tractor.

Not until com-
pleted.

Shall file state-
ment.

Failure to file
within six
months.

One suit or
action may be
brought.

Procedure.

No surety to be
liable for more
than bond.

Highway Com-
mission to furnish
information as
completion of
contracts.

"Section three (3). No action shall be brought upon any bond given by any contractor of the highway commission, by any laborer, materialman or other person until and after the completion of the work contracted to be done by the said contractor. Any laborer, materialman or other person having a claim against the said contractor and the bond given by such contractor, shall file a statement of the said claim with the contractor and with the surety upon his bond, and, in the event the surety is a corporation, with the general agent of such corporation, within the State of North Carolina, within six (6) months from the completion of the contract, and a failure to file such claim within said time shall be a complete bar against any recovery on the bond of the contractor and the surety thereon. Only one suit or action may be brought upon the said bond and against the said surety, which suit or action shall be brought in one of the counties in which the work and labor was done and performed and not elsewhere. The procedure pointed out in chapter one hundred of the Public Laws of nineteen hundred twenty-three shall be followed. No surety shall be liable for more than the penalty of the bond. Any person entitled to bring an action shall have the right to require the State Highway Commission to furnish information as to when the contract is completed, and it shall be the duty of the Highway Commission to give to any such person proper notice. If the full amount of the liability of the surety on said bond is insufficient to pay the

said amount of all claims and demands, then, after paying the full amount due the State Highway Commission, the remainder shall be distributed pro rata among the claimants. Any claim of the State Highway Commission against the said bond and the surety thereon shall be preferred as against any cause of action in favor of any laborer, materialman or other persons and shall constitute a first lien or claim against the said bond and the surety thereon."

Highway Com-
mission pre-
ferred; remainder
distributed
pro rata.

SEC. 2. This act shall be in force and effect from and after six months from its ratification.

Effective Septem-
ber 10, 1925.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 261

AN ACT TO REGULATE THE PROFESSION OF PUBLIC ACCOUNTING IN THE STATE OF NORTH CAROLINA, AND TO PRESCRIBE ITS PRACTICE SO AS TO AFFORD PROTECTION TO THE PUBLIC; AND TO REPEAL CHAPTER 157 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF 1913, ENTITLED "AN ACT TO CREATE A STATE BOARD OF ACCOUNTING AND PRESCRIBE ITS DUTIES AND POWERS; TO PROVIDE FOR THE EXAMINATION AND ISSUANCE OF CERTIFICATES TO QUALIFIED APPLICANTS, WITH DESIGNATION OF CERTIFIED PUBLIC ACCOUNTANTS, AND TO PROVIDE THE GRADE OF PENALTY FOR VIOLATION OF THE PROVISIONS HEREOF."

The General Assembly of North Carolina do enact:

SECTION 1. The term "Practice of Public Accounting" as used in this act is defined as follows:

Term.

A person engages in the practice of public accounting within the meaning and intent of this act who holds himself out to the public as a certified public accountant, or public accountant, and as such offers to the public to engage in the occupation or practice of public accounting: *Provided, however,* that nothing in this act shall be construed to prohibit any person, firm or corporation from performing accounting service or any similar service who does not hold himself out to be a certified public accountant or public accountant, or represent that such service is performed as a certified public accountant or a public accountant.

Definition.

Proviso.

SEC. 2. Any citizen of the United States, or person who has duly declared his intention of becoming such citizen, over twenty-one years of age and of good moral character, and who shall have

Qualifications as
to citizenship.

received from the State Board of Accountancy a certificate of qualification admitting him to practice as a certified public accountant as hereinafter provided, or who is the holder of a valid and unrevoked certificate issued under the provisions of chapter one hundred and fifty-seven of the Public Laws of one thousand nine hundred and thirteen, shall be licensed to practice and be styled and known as a certified public accountant.

Unlawful for any person who has not received certificate of qualification to practice public accounting.

SEC. 3. It shall be unlawful for any person who has not received a certificate of qualification admitting him to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.

Shall not use any words, letters, abbreviations or symbols.

SEC. 4. It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Accountancy admitting him to practice as a certified public accountant.

Unlawful to use any words, letters, etc., indicating members are certified accountants, unless they have duly authorized certificates.

SEC. 5. It shall be unlawful for any corporation to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Accountancy admitting it to practice as a certified public accountant.

Unlawful to assume title of certified public accountant before receiving proper certificate.

SEC. 6. It shall be unlawful for any person, firm, copartnership or association to engage in the practice of public accounting in the State of North Carolina unless such person, or each of the members of such firm, copartnership or association first shall have received from the State Board of Accountancy a certificate of qualification admitting him to practice as a certified public accountant. It shall be unlawful for any corporation to engage in the practice of public accounting in the State of North Carolina: *Provided, however,* that nothing herein contained shall be construed to prohibit the practicing of the profession of public accounting by any person, firm, copartnership, association, or corporation who shall at the time of the passage of this act be engaged in the practice of public accounting and maintaining an office as a public accountant in the State of North Carolina, or an accountant who has served two years or more as a civil service employee of the Federal government in the capacity of senior field auditor.

Unlawful to engage in public accounting without first receiving proper certificate.

Does not apply to those public accountants at time of passage of this act.

SEC. 7. Any person, firm, copartnership, association or corporation who shall at the time of the passage of this act be engaged in the practice of public accounting and maintaining an office as a public accountant in the State of North Carolina, may, within six months after the passage of this act, apply to the State Board of Accountancy for registration as a public accountant, and the State Board of Accountancy, upon the production of satisfactory evidence that such applicant was engaged in the practice of public accounting and maintaining an office as a public accountant in the State of North Carolina at the time of the passage of this act, shall register such person, firm, copartnership, association or corporation. Such registration shall be conclusive evidence of the right of such person, firm, copartnership, association or corporation to engage in the practice of public accounting in the State of North Carolina, but such registration shall not be construed in any way as indicating that the State of North Carolina or the State Board of Accountancy has approved the educational and professional experience [and] qualifications of the registrant.

Does not apply to civil service employee of Federal government who has served for two years.

Present public accountants may apply within six months for registration.

Registration to be conclusive evidence.

SEC. 8. It shall be unlawful for any person, firm, copartnership, association or corporation, not having qualified under this act, to assume or use the style of title of public accountant, or other means of identification to indicate that such person, firm, copartnership, or association or corporation is engaged in the practice of public accounting in the State of North Carolina: *Provided, however*, that the inhibitions of this section shall not be construed to apply to any person, firm, copartnership, association or corporation who at the time of the passage of this act was engaged in the practice of public accounting and maintaining an office as a public accountant in the State of North Carolina.

Unlawful for one not qualified under this act to practice public accounting.

SEC. 9. Nothing contained in this act shall be construed to prohibit the employment by a certified public accountant, or by any person, firm, copartnership, association, or corporation permitted to engage in the practice of public accounting in the State of North Carolina, of persons who have not received certificates of qualification admitting them to practice as certified public accountants, as assistant accountants or clerks: *Provided*, that such employees work under the control and supervision of certified public accountants or public accountants, and do not certify to any one the accuracy or verification of audits or statements; and *provided further*, that such employees do not hold themselves out as engaged in the practice of public accounting.

Assistants may be persons not certified.

SEC. 10. A public accountant who holds a valid and unrevoked certificate as a certified public accountant, or its equivalent, issued under authority of any state, or the District of Columbia, and who resides without the State of North Carolina, may per-

Public accountants of any state may register.

form work within the State: *Provided*, that he register with the State Board of Accountancy and comply with its rules regarding such registration.

State Board of Public Account-
ing consists of
four members to
be appointed by
Governor.

To hold office
for three years.

No appointments
to be made until
expiration of
terms of present
members.

Board elects a
president, vice
president, secre-
tary and treas-
urer.

To be paid \$10
and traveling ex-
penses for time
actually engaged.

May employ
counsel, clerks;
may incur neces-
sary expenses.

May formulate
rules.

To hold
examinations.

Issue certificates.

SEC. 11. The State Board of Accountancy shall consist of four persons to be appointed by the Governor, all of whom shall be the holders of valid and unrevoked certificates as certified public accountants heretofore issued under the provisions of chapter one hundred and fifty-seven of the Public Laws of one thousand nine hundred and thirteen, or issued under the provisions of this act. They shall hold office for the term of three years and until their successors are appointed: *Provided*, that no appointments to the board shall be made under the provisions of this act until the expiration of the terms of the members of the present board. The powers and duties of the board shall be as follows:

(1) To elect from its members a president, vice president and secretary-treasurer. The members of the board shall be paid, for the time actually expended in pursuance of the duties imposed upon them by this act, an amount not exceeding ten dollars (\$10) per day, and they shall be entitled to necessary traveling expenses.

(2) To employ legal counsel and clerical assistance and to fix the compensation of same, and to incur such other expenses as may be deemed necessary to carry into effect the provisions of this act.

(3) To formulate rules for the government of the board and for the examination of applicants for certificates of qualifications admitting such applicants to practice as certified public accountants.

(4) To hold written or oral examinations of applicants for certificates of qualification at least once a year, or oftener, as may be deemed necessary by the board.

(5) To issue certificates of qualification admitting to practice as certified public accountants to each applicant, who, being the graduate of an accredited high school or having an equivalent education, shall have had at least two years experience or its equivalent next preceding the date of his application on the field staff of a certified public accountant or public accountant one of which shall have been as a senior or accountant in charge, and who shall receive the endorsement of three certified public accountants of any state as to his eligibility to become a certified public accountant; or who, in lieu of the two years experience or its equivalent, above mentioned, shall have had one year's experience after graduating from a recognized school of accountancy; or an accountant who has served two years or more as a civil service employee of the Federal government in the capacity of senior field auditor, and who shall have passed a satisfactory

examination in "theory of accounts," "practical accounting," "auditing," "commercial law" and other related subjects.

May grant certificates to those who hold certificates issued by other states.

(6) In its discretion to grant certificates of qualification admitting to practice as certified public accountants to such applicants who shall be the holders of valid and unrevoked certificates as certified public accountants, or its equivalent, issued by or under the authority of any state, or territory of the United States or the District of Columbia; or who shall hold a valid and unrevoked certificate or degree as certified public accountant or its equivalent issued under authority granted by a foreign nation; when in the judgment of the board the requirements for the issuing or granting of such certificate or degree are substantially equivalent to the requirements established by this act: *Provided, however*, that such applicants signify their intention of engaging in the practice of public accounting within the State.

(7) To charge for each examination and certificate provided for in this act a fee of twenty-five dollars. This fee shall be payable to the secretary-treasurer of the board by the applicant at the time of filing application. If at any examination an applicant shall have received a passing grade in one subject, he shall have the privilege of one reëxamination at any subsequent examination held within eighteen months from the date of his application upon payment of a reëxamination fee of fifteen dollars. In no case shall the examination fee be refunded, unless in the discretion of the board the applicant shall be deemed ineligible for examination.

To charge for each examination.

May permit reëxamination.

Reëxamination fee \$15.

(8) To require the renewal of all certificates of qualification annually on the first day of July, and to charge and collect a fee not to exceed five dollars for such renewal.

To require renewal certificates.

(9) The board shall have the power to revoke any certificate issued under the provisions of chapter one hundred and fifty-seven of the Public Laws of one thousand nine hundred and thirteen, or issued under the provisions of this act, for good and sufficient cause: *Provided*, that written notice shall have been mailed to the holder of such certificate at his last known address twenty days before any hearing thereof, stating the cause of such contemplated action, and appointing a time for a hearing thereon by the board; and *provided further*, that, except for failure to renew such certificate and to pay the renewal fee thereof, no certificate shall be revoked until such hearing shall have been had. At all such hearings the Attorney General of the State, or one of his assistants designated by him, shall sit with the board with all the powers of a member thereof.

Revoke certificates for good and sufficient cause.

Proviso: notice given.

Except for failure to pay fees, certificates not revoked without a hearing.

(10) Within sixty days after the passage of this act, the board shall formulate rules for the registration of those persons, firms,

The board to formulate rules within sixty days from passage of act.

copartnerships, associations or corporations who, not being holders of valid and unrevoked certificates as certified public accountants issued under the provisions of chapter one hundred and fifty-seven of the Public Laws of one thousand nine hundred and thirteen, and who, having at the time of the passage of this act, been engaged in the practice of public accounting and maintaining an office as a public accountant in the State of North Carolina, shall, under the provisions of section seven of this act, apply to the board for registration as public accountants. The board shall maintain a register of all persons, firms, copartnerships, associations or corporations who have made application for such registration and have complied with the rules of registration adopted by the board.

May deny or withdraw the privilege herein referred to for cause.

(11) Within sixty days after the passage of this act the board shall formulate rules for registration of these public accountants who are qualified to practice under this act and who under the provisions of section ten of this act are permitted to engage in work within the State of North Carolina. The board shall have the power to deny or withdraw the privilege herein referred to for good and sufficient reasons.

Submit Commissioner of Revenue names of all persons who have qualified under this act.

(12) To submit to the Commissioner of Revenue the names of all persons who have qualified under this act as practitioners of public accountancy, and who have complied with the rules of the board. The Commissioner of Revenue shall issue only to those whose names are so submitted to him by the board a license for the privilege of practicing the profession of public accountancy, and the license so issued shall be evidence of his registration with the board.

Keep complete record.

(13) The board shall keep a complete record of all its proceedings and shall annually submit a full report to the Governor.

Reports to be made annually to State Treasurer of all fees collected.

(14) All fees collected on behalf of the State Board of Accountancy, and all receipts of every kind and nature, as well as the compensation paid the members of the board and the necessary expenses incurred by them in the performance of the duties imposed upon them by this act, shall be reported annually to the State Treasurer. Any surplus remaining in the hands of the board over the amount of three hundred dollars shall be paid to the State Treasurer at the time of submitting the report, and shall go to the credit of the general fund; *Provided*, that no expense incurred under this act shall be charged against the State.

All amounts on hand in excess of three hundred dollars to be paid to State Treasurer.

Prior certificate forfeited unless renewed.

(15) Any certificate of qualification issued under the provisions of this act, or issued under the provisions of chapter one hundred and fifty-seven of the Public Laws of one thousand nine hundred and thirteen, shall be forfeited for the failure of the holder to renew same, and to pay the renewal fee therefor to

the State Board of Accountancy within thirty days after demand for such renewal fee shall have been made by the State Board of Accountancy.

(16) Any violation of the provisions of this act shall be deemed a misdemeanor, and upon conviction thereof the guilty party shall be fined not less than fifty dollars and not exceeding two hundred dollars for each offense.

Violation.

Misdemeanor.

(17) If any section, subsection, clause or phrase of this act is for any reason held to be unconstitutional by the courts of this State or the United States then such decision shall affect only that section, subsection, clause or phrase so declared to be unconstitutional, and shall not affect any other section, subsection, clause or phrase of this act.

Decision of court
to affect only
section or sec-
tions passed
upon.

SEC. 12. Nothing herein contained shall be construed to restrict or limit the power or authority of any State, county or municipal officer or appointee engaged in or upon the examination of the accounts of any public officer, his employees or appointees.

Limitations.

SEC. 13. Chapter one hundred and fifty-seven of the Public Laws of one thousand nine hundred and thirteen of North Carolina, being "An act to create a State Board of Accountancy and prescribe its duties and powers; to provide for the examination and issuance of certificates to qualified applicants, with the designation of certified public accountant, and to provide the grade of penalty for the violation of the provisions hereof," read in the General Assembly three times and ratified this the twelfth day of March, one thousand nine hundred and thirteen, is hereby repealed.

Former act
repealed.

SEC. 14. That this act shall be in effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 262

AN ACT TO AMEND CHAPTER 116 OF THE PUBLIC LAWS OF 1921, NOW CONSTITUTING ARTICLE 5 (A) OF CHAPTER 22, VOLUME III OF THE CONSOLIDATED STATUTES, RELATIVE TO THE ISSUE BY CORPORATIONS OF STOCK WITHOUT NOMINAL OR PAR VALUE AND TO VALIDATE THE ISSUE OF SUCH STOCK HERETOFORE MADE.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and sixteen of the Public Laws of nineteen hundred and twenty-one, brought forward

Amendment.

in volume three of the Consolidated Statutes as article five (a) of chapter twenty-two, be and the same is hereby amended in the following respects, to wit:

1. By striking out section one of said act brought forward as section eleven hundred and sixty-seven (a) of chapter twenty-two, volume three of the Consolidated Statutes, and inserting in lieu thereof the following:

"Section 1. Any corporation heretofore or hereafter organized under the laws of this State, whether under a special act of Legislature or otherwise, except banks, trust companies, railroad companies and insurance companies, may, in its original certificate of incorporation, articles of association, charter or any amendment thereof, create shares of stock with or without nominal or par value, and may create two or more classes of stock or debentures, any class or classes of which may be with or without nominal or par value, with such designations, preferences, voting powers, restrictions and qualifications as shall be fixed in such certificate of incorporation, articles of association, charter or amendment thereof, or by resolution adopted by those holding two-thirds of the outstanding capital stock entitled to vote. Subject to any provisions so fixed, every share without nominal or par value shall equal every other such share."

2. By striking out section two of said act brought forward as section eleven hundred and sixty-seven (b) of chapter twenty-two, volume three of the Consolidated Statutes, and inserting in lieu thereof the following:

"Sec. 2. The provisions of law relating to the issuance of stock with par value shall apply to the issuance of stock without nominal or par value, and such corporation may issue and dispose of its authorized shares without nominal or par value for such consideration and on such terms and in such manner as may be determined or approved from time to time by the board of directors, subject to such conditions or limitations as may be contained in the certificate of incorporation, articles of association, charter, or any amendment thereof or as may be contained in any vote of the holders of a majority of the stock of the corporation, such consideration to be in the form of cash, property, tangible or intangible, services or expenses. Any and all shares without nominal or par value issued for the consideration determined or approved in accordance with the provisions of this section shall be fully paid and not liable to any further call or assessment thereon, nor shall the subscriber or holder be liable for any further payments."

3. By striking out section four of said act brought forward as section eleven hundred and sixty-seven (d) of chapter twenty-

Corporations without par or nominal value may create two or more classes of stock.

By resolution adopted by those holding two-thirds outstanding stock.

Every share without nominal or par value shall equal every other such share.

Law relating to issuance of stock with nominal or par value to apply to provision of this act.

Stock issued in accordance with the provisions of this action shall be fully paid and not liable to call or assessment.

Section repealed.

two, volume three of the Consolidated Statutes, and inserting in lieu thereof the following:

"Sec. 4. Any such corporation heretofore organized, whether under a special act of Legislature or otherwise, having outstanding shares either with or without nominal or par value, may amend its certificate of incorporation, articles of association or charter, as follows:

May amend certificate of corporation.

"(a) So as to change its shares with nominal or par value or any class thereof into an equal number of shares without nominal or par value; or

Equal number of shares issued.

"(b) So as to provide for the exchange of its shares with nominal or par value, or any class thereof, for an equal or different number of shares without nominal or par value; but all outstanding shares in any class shall be exchanged on the same basis; or

Outstanding shares exchanged

"(c) So as to provide for the exchange of its shares without nominal or par value, or any class thereof, for a different number of shares without nominal or par value; but all outstanding shares in any class shall be exchanged on the same basis:

Shares of the same class exchanged on same basis.

"*Provided, however,* the preferences on liquidation, redemption price, dividend rate and like preferences or limitations lawfully granted or imposed with respect to any class of outstanding stock so changed or exchanged under the provisions hereof, shall not be impaired, diminished or changed as to any nonassenting holders thereof. Such preferences, rights and limitations, however, may be expressed in dollars, or in cents, per share rather than by reference to par value. Whenever such a corporation has heretofore issued shares without nominal or par value, in exchange for an equal or different number of shares with par value, such exchange and the issue of an equal or different number of shares without nominal or par value in consummation of such exchange, be and the same are hereby validated, ratified and confirmed."

Proviso: value of shares exchanged

Exchanges validated.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 263

AN ACT TO AMEND CHAPTER 47, SECTION 2388 OF THE CONSOLIDATED STATUTES, RELATING TO LAND REGISTRATION.

The General Assembly of North Carolina do enact:

Amendment.

Decrees not binding until copies of proceedings served on the Governor and State Board of Education.

SECTION 1. That section twenty-three hundred and eighty-eight, chapter forty-seven, volume one of the Consolidated Statutes, be and the same is hereby amended by striking out from lines four and five the words "including the State of North Carolina and the State Board of Education" and inserting, in line fifteen after the period and before the word "such," the following: "Such decrees shall not be binding on and include the State of North Carolina or the State Board of Education unless notice of said proceeding and copy of petition, etc., as provided in this chapter, are served on the Governor and on the State Board of Education severally and personally."

SEC. 2. That this act shall be in effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 264

AN ACT TO VALIDATE AND DEFINE GIFTS, GRANTS, BEQUESTS OR DEVISES, CREATED FOR RELIGIOUS, EDUCATIONAL, CHARITABLE OR BENEVOLENT USES.

The General Assembly of North Carolina do enact:

Gifts, grants, etc. relating to religious, educational and charitable purposes.

SECTION 1. That no gift, grant, bequest or devise, whether in trust or otherwise, to religious, educational, charitable or benevolent uses or for the purpose of providing for the care or maintenance of any part of any cemetery, public or private, shall be invalid by reason of any indefiniteness or uncertainty of the objects or beneficiaries of such trust, or because said instrument confers upon the trustee or trustees discretionary powers in the selection and designation of the objects or beneficiaries of such trust or in carrying out the purpose thereof, or by reason of the same contravening any statute or rule against perpetuities. If a trustee or trustees are named in the instrument creating such a gift, grant, bequest or devise, the legal title to the property given, granted, bequeathed or devised for such purposes shall vest in such trustee or trustees and its or their successor or successors duly appointed in accordance with the terms of such

instrument. If no trustee or trustees be named in said instrument, or if a vacancy or vacancies shall occur in the trusteeship, and no method is provided in such instrument for filling such vacancy or vacancies, then the Superior Court of the proper county shall appoint a trustee or trustees, pursuant to section four thousand and twenty-three, of the Consolidated Statutes of North Carolina, to execute said trust in accordance with the true intent and meaning of the instrument creating the same. Such trustee or trustees when so appointed shall be vested with all the power and authority, discretionary or otherwise, conferred by such instrument.

Superior Court to fill vacancies in trustees.

SEC. 2. That every such religious, educational or charitable trust created by any person domiciled in another state, which shall be valid under the laws of the state of the domicile of such creator or donor, shall be deemed and held in all respects valid under the laws of this State, even though one or more of the trustees named in the instrument creating said trust shall be domiciled in another state or one or more of the beneficiaries named in said trust shall reside or be located in a foreign state.

Trusts created in other states valid here.

SEC. 3. That section two of this act shall apply to all trusts heretofore or hereafter created in which one or more of the beneficiaries or objects of such trust shall reside or be located in this State.

Application of act.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 265

AN ACT TO PROTECT SCHOOL CHILDREN RIDING IN PUBLIC SCHOOL BUSES UPON THE PUBLIC ROADS AND HIGHWAYS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That no person operating any motor vehicle on the public roads shall pass, or attempt to pass, any public school bus, while the same is standing on the said public road taking on or putting off school children, without first bringing said motor vehicle to a full stop at a distance of not less than fifty feet from said school bus.

Drivers of motor vehicles to bring car to stop when school bus is taking on or putting off school children.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be

Violation misdemeanor.

fined not to exceed fifty dollars, or imprisoned not to exceed thirty days.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 266

AN ACT TO CREATE AN ADVISORY COMMISSION TO INVESTIGATE AND REPORT UPON THE QUESTION OF FREIGHT RATE DISCRIMINATION AND THE QUESTION OF THE DEVELOPMENT OF WATER WAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Transportation Advisory Commission Act."

SEC. 2. An advisory commission is hereby created to be known as the Transportation Advisory Commission. The commission shall consist of twelve (12) citizens of the State of North Carolina, whose experience and knowledge as business men and ship-pers are such as to enable them to give intelligent consideration to the problems assigned them by this act for investigation. The members of the commission shall be appointed by the Governor, who shall also appoint the chairman and vice chairman of the commission, and shall fill any vacancies that may occur in the membership of the commission.

SEC. 3. It shall be the duty of the chairman to call the commission into session at an early time and at a place to be designated by him, at which session the commission shall organize and adopt rules for its administration and the conduct of its proceedings. The commission shall elect a secretary, and is authorized to employ clerks, assistants, competent counsel and experts.

SEC. 4. The members of the commission shall be allowed the same per diem as members of the General Assembly for such time as actually engaged in the performance of their duties under this act and actual traveling expenses. The chairman and secretary of the commission may be allowed such special compensation as may be approved by the Governor and Council of State. Upon recommendation of the commission, an allotment of funds shall be made from time to time by the director of the budget, from the contingent fund in the general appropriation bill, to meet the necessary expenses incurred under this act, which

Advisory commis-
sion created;
twelve members
appointed by
Governor, chair-
man and vice
chairman also ap-
pointed by Gov-
ernor; vacancies
to be filled by
the Governor.

Chairman to call
meeting.

Commission to
elect secretary
and clerical
assistants.

Commissioners to
receive \$4 per
day and mileage;
salary of chair-
man and secre-
tary to be ap-
proved by Gov-
ernor and Council
of State.

necessary expenses shall not exceed twenty-five thousand dollars (\$25,000) in the biennial period following the ratification of this act. Such necessary expenses shall be paid by the State Treasurer upon warrant of the State Auditor, to be issued upon the filing with the Auditor of a statement of such expenses, sworn to by the member or members incurring the same, or upon requisition by the chairman and secretary for necessary expenses other than that of members of the commission.

SEC. 5. It shall be the duty of the commission to make a complete and thorough survey of the entire structure of freight rates to, from and within North Carolina to ascertain if there is discrimination against receivers and shippers of freight in this State in any of such schedules of freight rates, the probable causes thereof, together with the recommendations as to the action which, in the judgment of the commission, will afford a remedy for any such discrimination found to exist; and in particular what action, if any, the State can safely and properly take in coöperation with the Federal government or otherwise, to aid in the development of water transportation to and from North Carolina ports.

SEC. 6. It shall be the duty of the commission, or of a committee appointed by it, to take testimony of any interested parties, upon any or all phases of the subject-matter assigned to them by this act for investigation, or which may have a bearing upon the questions which they are directed to investigate.

SEC. 7. The commission may hold hearings at such times and places in this State as it may find convenient, and may designate one or more members to take testimony outside the borders of the State, and within the State of North Carolina may compel the production of books and papers by the same process and proceedings authorized by law to compel the production of books and papers in the Superior Court.

SEC. 8. The commission shall from time to time make report to the Governor, setting forth the facts ascertained and conclusions reached from its investigations, including recommendations as to any course to be taken either by the institution of proceedings before the Interstate Commerce Commission, the Shipping Board or in the courts in respect to freight rates, or recommendations for legislative measures which in their judgment should be enacted by the General Assembly. If any recommendation for institution of proceedings as aforesaid shall be approved by the Governor, it shall be the duty of the Corporation Commission to institute and prosecute, by and with the advice of the Transportation Advisory Commission, such acts and proceedings as may be so recommended and approved.

Allotment to be made by director of budget, not to exceed \$25,000 in the biennial period.

To be paid by Treasurer on warrant of Auditor.

Duties of commission.

Discrimination.

Freight schedules.

Development of water transportation.

May take testimony.

May hold meetings within or without the State.

May compel production of books and papers.

Make report to Governor. Recommendations.

Institution of proceedings before interstate commission and shipping board.

No recommendations involving expenditure of money to be effective until approved by General Assembly.

Governor to submit recommendation to General Assembly.

SEC. 9. No recommendations that involve expenditures not authorized by this act shall become effective unless such recommendation is adopted by, and an appropriation for such purpose made by the General Assembly, but it shall be the duty of the Governor to lay before the General Assembly any recommendation of the commission for further legislative action, and to indicate at the same time his own opinions concerning such recommendations.

SEC. 10. This act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 267

AN ACT TO REPEAL SECTION 69 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AND TO PROVIDE FOR THE PRIVATE SALES OF ALL PERSONAL PROPERTY BY EXECUTORS AND ADMINISTRATORS WITH THE CONSENT AND APPROVAL OF THE CLERK OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section sixty-nine of the Consolidated Statutes of North Carolina be repealed, and that the following be enacted in its place and stead:

Executor or administrator may sell personal property at private sale with the approval of the clerk.

Upon satisfactory proof that property brought fair price sale to be confirmed.

"Whenever the executor or administrator of any estate shall be of the opinion that the interests of said estate will be promoted and conserved by selling the personal property belonging to it at private sale instead of selling same at public sale, such executor or administrator may, upon a duly verified application to the clerk of the Superior Court, obtain an order to sell, and may sell, such personal property at private sale for the best price that can be obtained, and shall report such sales to the clerk for confirmation; and upon satisfactory proof that said personal property has been sold for a fair and adequate price, such sale shall be confirmed by the said clerk."

Sale deemed not closed for ten days.

Increase bid.

SEC. 2. The said sale or sales of personal property shall not be deemed closed under ten days from the filing of such report; and if in ten days from the filing of such report the sale price is increased by the deposit of ten (10) per cent with the said clerk, the said clerk shall order a new sale thereof. The clerk may in his discretion, require the person making such advance bid to execute a good and sufficient bond in a sufficient amount to guarantee compliance with his said offer.

SEC. 3. If no advance bid is offered for the property and if no exception is filed thereto within said period of ten (10) days, the same shall be confirmed. Sale confirmed if no exception filed

SEC. 3a. That where the estate consists in whole or in part of perishable property the executor or administrator may sell such perishable property at private sale without order or confirmation by the clerk of the Superior Court. Perishable property may be sold without order of confirmation.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 268

AN ACT TO AMEND CHAPTER 120 OF THE PUBLIC LAWS OF THE GENERAL ASSEMBLY OF NORTH CAROLINA OF THE EXTRA SESSION 1924, WHICH WAS ENTITLED "AN ACT TO AMEND CHAPTER 136, ARTICLE 23, PUBLIC LAWS OF 1923 (H. B. 524, S. B. 321)."

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and twenty of the Public Laws of the General Assembly of North Carolina as enacted at the extra session, one thousand nine hundred and twenty-four be and the same is hereby amended by striking from line thirty-three (33) the word "Wayne," the purpose being to apply the provisions of said act to Wayne County. Wayne County included in provisions of act.

SEC. 2. That all laws and clauses of laws in conflict with this act shall be and are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 269

AN ACT TO AMEND CHAPTER 160 OF THE PUBLIC LAWS OF 1923, BEING ENTITLED "AN ACT TO AMEND CHAPTER 2 OF THE PUBLIC LAWS OF 1921, RELATING TO THE STATE ROAD LAW."

The General Assembly of North Carolina do enact:

SECTION 1. That section three of chapter one hundred and sixty of the Public Laws of nineteen hundred and twenty-three Amendment.

be amended by striking out said section and inserting in lieu thereof the following:

No action to be brought against highway commission and contractor until contract completed.

Statements to be filed.

Must be filed within six months.

Only one suit to be brought.

Procedure.

Liability.

Highway commission to furnish information.

Highway commission preferred.

Remainder distributed pro rata.

Effective September 10, 1925.

"Sec. 3. No action shall be brought upon any bond given by any contractor of the highway commission by any laborer, materialman or other person until and after the completion of the work contracted to be done by the said contractor. Any laborer, materialman or other person having a claim against the said contractor and the bond given by such contractor, shall file a statement of the said claim with the contractor and with the surety upon his bond, and, in the event the surety is a corporation, with the general agent of such corporation, within the State of North Carolina within six (6) months from the completion of the contract, and a failure to file such a claim within said time shall be a complete bar against any recovery on the bond of the contractor and the surety thereon. Only one suit or action may be brought upon the said bond and against the said surety, which suit or action shall be brought in one of the counties in which the work and labor was done and performed and not elsewhere. The procedure pointed out in chapter one hundred of the Public Laws of nineteen hundred and twenty-three shall be followed. No surety shall be liable for more than the penalty of the bond. Any person entitled to bring an action shall have the right to require the State Highway Commission to furnish information as to when the contract is completed, and it shall be the duty of the highway commission to give to any person proper notice. If the full amount of the liability of the surety on said bond is insufficient to pay the said amount of all claims and demands, then, after paying the full amount due the State Highway Commission, the remainder shall be distributed pro rata among the claimants. Any claim of the State Highway Commission against the said bond and the surety thereon, shall be preferred as against any cause of action in favor of any laborer, materialman or other person and shall constitute a first lien or claim against the said bond and the surety thereon."

SEC. 2. This act shall be in force and effect from and after six months from its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 270

AN ACT TO CHANGE THE NAME OF THE CULLOWHEE
NORMAL AND INDUSTRIAL SCHOOL AND TO OUTLINE
ITS ORGANIZATION, POWERS AND DUTIES.*The General Assembly of North Carolina do enact:*

SECTION 1. That the name of the Cullowhee Normal and Industrial School, at Cullowhee, North Carolina, is hereby changed to the Cullowhee State Normal School.

SEC. 2. The present board of trustees of the Cullowhee Normal and Industrial School shall continue in office until their terms shall expire under this act. The board of trustees of the Cullowhee State Normal School shall consist of nine persons to be appointed by the Governor, and shall hold office for four years from and after their appointment. Within thirty days from the passage of this act the Governor shall appoint five members of the board. Within six months from the passage of this act the Governor shall appoint four others members of the board. At the time of making the appointments as herein provided for the Governor shall designate which members of the present board are to be succeeded by his appointees. Any vacancies occurring in the board shall be filled by the Governor. The Governor shall transmit the names of his appointees to the Senate at the next session of the General Assembly for confirmation. The said board is hereby created a body corporate, to be known as "the board of trustees of Cullowhee State Normal School." All property, real, personal, or mixed, of every kind and character, now owned and under the control of the board of trustees of the Cullowhee Normal and Industrial School at Cullowhee, or owned and under the control of the State Board of Education or of any other person or corporation for the use and benefit of the Cullowhee Normal and Industrial School, is hereby transferred to and the title thereof is hereby vested in the board of trustees of the Cullowhee State Normal School, who shall take, receive and hold the same for the use and benefit of the State Normal School; the trustees may purchase and hold real and personal property; receive donations, which donations shall be received by them for the purposes expressed by the donors thereof and shall be used for such purpose and no other, and do all other things necessary, proper and useful to carry out the provisions of this act. All property now owned by the Cullowhee Milling Company, a corporation, the stock of which is owned by the trustees, shall be transferred to the board of trustees of the Cullowhee State Normal School and the said corporation shall be dissolved according to law. The trustees

Name changed.

Board of trustees to continue in office until terms expire under this act; to consist of nine members to be appointed by Governor.

Term of office four years; Governor to appoint five members within 30 days; to appoint four other members within six months.

Vacancies filled by Governor; appointees to be confirmed by Senate.

Title of property invested in trustees.

May receive donations.

Trustees to take over Cullowhee Milling Company.

shall take over the property of the Cullowhee Milling Company and use it for the benefit of the Cullowhee State Normal School as fully as if it was now owned by the Cullowhee Normal and Industrial School and not by the Cullowhee Milling Company.

Annual meeting.

SEC. 3. That it shall be the duty of said board of trustees to hold at Cullowhee an annual meeting, at which meeting they shall qualify and organize, and consider recommendations of the president of the normal school, and such other business as may properly come before them. The board shall elect, at such meeting, a chairman and vice chairman, and appoint such committees among their membership as they may deem proper and wise for the conduct of this institution. They may also hold such special meetings from time to time as they may deem necessary.

Organization.

Trustees to hold property.

SEC. 4. That it shall be the duty of the board of trustees of the Cullowhee State Normal School to take and hold all property, of whatever kind, heretofore held by the trustees of the Cullowhee Normal and Industrial School. The said board of trustees and their successors in office shall hold in trust, for the State of North Carolina, all such property as is herein transferred to them, or to be later acquired by them for the purposes of said school.

Duties of trustees defined.

SEC. 5. That it shall be the duty of the board of trustees to provide for the spending of all moneys whatsoever belonging to, appropriated to, or in any way acquired by, the Cullowhee State Normal School; they shall provide for the erection of all buildings, the making of all needed improvements, the maintenance and enlargement of the physical plant of the said normal school, and may do all things deemed useful and wise by them for the good of the school: *Provided, however*, that before letting contracts for the erection of any new buildings, the plans for the same shall be approved by the State Superintendent of Public Instruction, by the Secretary of the State Board of Health, and by the Insurance Commissioner of North Carolina.

Trustees to elect president, fix salary, elect teachers and employees and determine their duties, tenure of office and salaries.

SEC. 6. That it shall be the duty of the board of trustees to elect a president of the said normal school, to fix his salary, and his tenure of office. Upon the recommendation of the president, it shall be the duty of the board of trustees to elect other officers, teachers, and employees, to fix their duties, tenure of office and their respective salaries. No person shall be elected as a teacher or shall teach in the regular classes of the Cullowhee State Normal School whose academic and professional qualifications are lower than that represented by graduation from a standard college or its undoubted equivalent: *Provided*, that persons who do not have such qualifications may be elected and may teach as a substitute or temporary teacher.

SEC. 7. That it shall be the duty of the president to act as secretary of the board of trustees, to keep, in a book to be provided for the purpose, a full and complete record of all meetings of said board, and he shall be the custodian of all records, deeds, contracts and the like. He shall, with the approval of the chairman of the board, call all meetings of the board, giving proper notice to each member of every such meeting. The president shall be the administrative and executive head of the institution. He shall prepare annually, for the board of trustees, a detailed report of the normal school for the preceding year, a copy of which report shall be sent to the State Superintendent of Public Instruction, and a copy shall be filed in the office of the president.

Full record to
be kept.

President execu-
tive head.

SEC. 8. That the central purpose of the Cullowhee State Normal School shall be to prepare teachers for the public schools of North Carolina. To that end, the president shall prepare courses of study, subject to the approval of the State Superintendent of Public Instruction. It shall be the duty of the State Superintendent to visit the Cullowhee State Normal School from time to time, and to advise with the president about standards, equipment and organization, to the end that a normal school of high grade shall be maintained. The standards shall not be lower in the main, than the average standard of normal schools of like rank in the United States.

Annual reports,
purpose of school

SEC. 9. That it shall be the duty of the board of education and county superintendent of Jackson County to cooperate with the board of trustees of the Cullowhee State Normal School in maintaining a practice or demonstration school. It shall be the duty of the board of trustees to furnish buildings, equipment, water and lights for such practice school; while the county board of education and the local school authorities shall furnish fuel and janitors, and shall pay all teachers in the practice school the regular State or county salary schedule, with the proviso that any excess in salaries on account of specially qualified teachers shall be paid by the board of trustees of the normal school. The qualifications of teachers in the practice school shall be fixed by the board of trustees; the nomination of such teachers shall be made jointly by the county superintendent and the president; but the practice teachers shall be elected by the school authorities of the local school district. The practice school, while under the general administration and control of the normal school authorities, shall remain an integral part of the county school system, and be subject to the same regulations as to supervision, standards, records, and the like as other graded schools of the county. In case of any disagreement between the officials herein

Board of educa-
tion to cooperate.

Local school
district.

referred to, said dispute shall be referred to the State Superintendent of Public Instruction, whose decision shall be final.

Endowment fund.

SEC. 10. That the board of trustees are hereby authorized to establish a permanent endowment fund, to be loaned to needy and worthy students. The board may receive gifts and donations, and may, after furnishing lights and power to the normal school, sell excess current, if any there shall be, at a rate approved by the corporation commission, to the people in the community, and set aside for said endowment any moneys coming to the institution from such sources. The board of trustees are hereby empowered to make rules and regulations for the proper safeguarding and loaning of said funds.

Governor to fill vacancies.

SEC. 11. Except as herein otherwise provided, the trustees of the Cullowhee State Normal School shall be appointed for the term of four years each. Whenever the term of office of any member or members of the board of trustees is about to expire, or should a vacancy occur for any reason, the president shall immediately notify the Governor, to the end that he may make appointment pursuant to this act.

Appropriations.

SEC. 12. That all appropriations made to the Cullowhee Normal and Industrial School for the fiscal year ending June the thirtieth, one thousand nine hundred and twenty-five, remaining unpaid, at the time this act goes into effect, shall be paid to the new corporation in the manner and form provided in the appropriation act of one thousand nine hundred and twenty-three.

Conflicting acts repealed.

SEC. 13. That all laws and parts of laws in conflict with the provisions of this act are hereby repealed, and more particularly any part of the clause contained in sections five thousand eight hundred and thirty-nine, five thousand eight hundred and forty, five thousand eight hundred and forty-one, and five thousand eight hundred and forty-two of the Consolidated Statutes in conflict with this act are hereby repealed.

SEC. 14. That this act shall be in full force and effect from and after its ratification and the organization of the board of trustees as provided herein.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 271

AN ACT TO AMEND SECTION 5369, CONSOLIDATED STATUTES OF 1919, WHICH RELATES TO COMPENSATION FOR OFFICERS COLLECTING DRAINAGE TAX.

Amendment.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand three hundred and sixty-nine, Consolidated Statutes of nineteen hundred and nineteen,

be amended by striking out all that portion of said section, beginning in the eighth line thereof, following next to the colon, and beginning with the word "Provided."

SEC. 2. That this act shall apply to Pitt County only when the same shall have been approved by the board of commissioners of said county, who shall have full power and authority to adjust such compensation between the sheriff and the treasurer of said county and any drainage district in said county.

Apply to Pitt County.
Approval of board of commissioners.
Adjustment with sheriff, treasurer and drainage district.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 272

AN ACT TO AMEND SECTION 2618 OF THE CONSOLIDATED STATUTES SO AS TO CHANGE THE SPEED LIMITS ON HIGHWAYS, ROADS AND STREETS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand six hundred and eighteen of Consolidated Statutes be enacted as follows: strike out all of the lines after the word "provided," in line four, and add the following:

Amendment.

"That no person shall operate a motor vehicle on any public highway, road or street of this State at a rate of speed in excess of:

(A) Twenty miles per hour in the built-up residential section of any village, town or city: *Provided*, that on any highway, road or street entering any city, town or village the built-up residential section shall be construed to begin at the first point, between which point and a point one thousand feet away on said street, road or highway there are as many as eight residences.

Speed limit defined 20 miles per hour.

(B) Twelve miles per hour in the business portion of any town, or city.

Twelve miles per hour.

(C) Fifteen miles per hour while passing any church or school when people are leaving or entering.

Fifteen miles per hour.

(D) Fifteen miles per hour in traversing an intersection of highways when the driver's view is obstructed. A driver's view shall be deemed to be obstructed when at any time during the last one hundred feet of his approach to such intersection he does not have a clear and uninterrupted view upon all of the highways entering such intersection for a distance of two hundred feet from such intersection.

Fifteen miles per hour.

(E) Fifteen miles per hour in traversing or going around corners of a highway or at apex or verticle curves when the

Fifteen miles per hour.

driver's view is obstructed within a distance of three hundred feet along such highway in the direction of travel, and at places where the road is under repair or construction.

Thirty five
miles per hour.

(F) Thirty-five miles per hour on all highways beyond the built-up residential section of incorporated cities or towns; except at points described in subsections C, D, and E of this section.

Ordinances.

SEC. 2. The governing body of every incorporated city or town shall have authority by ordinance to make reasonable street crossing regulations.

Mufflers and
cut-outs pro-
hibited.

SEC. 3. No person shall operate upon the public highways or streets a motor vehicle with muffler cut-out open, or with exhaust whistle or other objectionable signal devices. This act shall not be construed as repealing any Public-Local Law providing for a greater rate of speed than herein specified, or a different penalty for the violation thereof.

Limitations
of act.

Effective May 1,
1925.

SEC. 4. This act shall be in force and effect on and after May first, nineteen hundred and twenty-five.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 273

AN ACT TO PLACE THE NAME OF CARSON STRICKLAND OF NASH COUNTY, A CONFEDERATE VETERAN, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Pension roll.

SECTION 1. That Carson Strickland, a Confederate Veteran of Nash County, who is eighty-five years of age and in needy circumstances, and who was a member of Company "F," twenty-eighth North Carolina infantry, be and he is hereby placed on the pension roll to receive the pension now allowed fourth-class pensioners: *Provided*, no pension shall be paid to him under this act until the county board of pensions of Nash County and the State Board of Pensions shall be satisfied and so certify that he is entitled to a pension under the provisions of the general pension law of the State.

Approval by
pension board of
Nash County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 274

AN ACT TO PLACE CERTAIN SOLDIERS AND WIDOWS ON
THE PENSION LIST.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Laura F. Stylon, Mrs. Maria Gooding Whitehurst, Mrs. Ellen E. Hill and Mrs. Mary C. Hargett, of Craven County; M. M. Wilson, of Transylvania County; Mrs. Mary Mathias and Mrs. Florence Cagle, of Jackson County; Mrs. Emily Paul and Mrs. Abbie Hamilton, of Carteret County; Calvin Reaves, of New Hanover County; Mrs. Elizabeth Rebecca Brown, of Pitt County; and Mrs. Julia Bland and Mrs. Ellen Hill, of Pitt County; Mrs. Ella Pease and Mrs. Margaret Watkins, of Granville County; Mrs. Cordia Crowder, of Cleveland County; A. A. Combs, of Tyrrell County; and Thomas Barnes, of Tyrrell County; Mrs. Eliza Chastain, of Swain County; Mrs. Martha Thomas, of Lee County; Mrs. Cora H. Fitzgerald, of Johnson County; Mrs. Alcesta B. Whitehead, of Perquimans County; Mrs. Martha E. Hyde, of Graham County; Mrs. James T. Davis, of Orange County; Mrs. Lou Carter Gordon, of Edgecombe County; Elmina Cline, of Swain County; Mrs. Claude E. Mills, of Rowan County; Mrs. Martha Hall, of Swain County; B. Frank Brown, of Henderson County; Mrs. Martha Jarvis, of Currituck County; Mrs. Julia Ellen Malpass, of Pender County; Mrs. Mahala Shelton, Ann Kirkpatrick, Sarah Boyd, Rowena Rodgers, Mrs. Joseph Mann, Alice Bennett, of Haywood County; Caleb Lauder, Sr., colored, of Lincoln County; Mrs. Clennie White, of Pasquotank County; Mrs. Henrietta Bell, of New Hanover County; Mrs. Mollie E. Cox, of Currituck County; Samuel O. Jackson, of Franklin County; Rachel R. Cathey, of Buncombe County; Joshua Glover, of Chatham County; Mrs. Cornelia Atkins, of Stanly County; Martha E. Crow, of Yancey County; Mrs. A. M. Galloway, of Transylvania County; Blount Carr, colored, of Pitt County; Sarah Bryant Parker, Blanche Williams, Mary L. Simmons and Mary Hcster Howard, of Edgecombe County; C. H. Hardin and Mrs. Sarah J. Candel, of Randolph County; Isabella C. Britt, of Edgecombe County; P. H. Morris, of Randolph County; Abner Phelps and Lee Hensley, colored, of Caswell County; T. B. Reid, of Transylvania County; Mrs. Henry Burress, of Haywood County; A. J. Keith and Mrs. Margaret McLean, of Moore County; Susan Bevil, of Rockingham County; James E. Hatley, Israel B. Little, J. Wesley Whitely, Caleb F. Dry and D. S. Talbert, of Stanly County; George White, of Buncombe County; Mary H. Vick, widow of ——— Vick, a Confederate veteran of Cumberland County; Caswell

Pension list.

To be investigated and approved by local pension board of each county where applicants live.

Under pension laws of State.

Johnson, of New Hanover County; Dr. R. Hicks, of Rutherford County; Andrew Walker, Charles Horton, Abram Norman and George Smith, of Washington County; Thomas B. Caudill and Mattie Horton, of Wilkes County; L. C. Lewis, High Point Township, Guilford County; J. C. Mangum, of Hoke County; Lucy Johnson Lawrence, of Edgecombe County, be and are hereby placed on the pension roll for their respective counties, in the fourth class: *Provided*, that the names of those placed upon the pension roll, either by virtue of this or any special act during the session of one thousand nine hundred and twenty-five, be referred to the State Board of Pensions, which shall have full power to investigate and to remove from said pension roll any one who in their judgment should be removed for any cause: *Provided further*, all pensions hereby allowed and provided for shall be payable only after investigation and report by the local county pension boards to the effect that each of said applicants is in fact an ex-Confederate veteran or the wife of such; and is entitled to a pension under the pension laws of the State.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 275

AN ACT TO MAKE APPROPRIATIONS FOR THE MAINTENANCE OF THE STATE'S INSTITUTIONS, THE VARIOUS DEPARTMENTS, BUREAUS AND AGENCIES OF THE STATE GOVERNMENT.

The General Assembly of North Carolina do enact:

General appropriation bill.

SECTION 1. That the appropriations for the maintenance of the State's institutions, departments, bureaus and agencies, for the two fiscal years ending June thirtieth, one thousand nine hundred and twenty-six, and June thirtieth, one thousand nine hundred and twenty-seven, respectively, be and are hereby made according to the following schedule:

	1925-1926	1926-1927	General Assembly.
I. LEGISLATIVE			
1. General Assembly, Session 1927.....		\$ 125,000	
II. JUDICIARY			
			Judiciary.
1. Supreme Court, justices.....	\$ 36,500	\$ 36,500	Supreme Court justices.
2. Supreme Court, departmental expense	21,000	21,000	Supreme Court, departmental
3. Superior Court, judges' salaries and expenses	151,000	151,000	expenses. Supreme Court, judges' salaries and expenses.
4. Superior Court, solicitors' salaries and expenses	105,000	105,000	Superior Court, solicitors' salaries and expenses.
5. Judicial Conference	250	250	Judicial Conference.
III. EXECUTIVE DEPARTMENTS			
1. Governor's Office—			Governor's office.
(a) Administration	\$ 20,600	\$ 20,600	Administration.
(b) Governor's traveling expenses (annual allowance)	600	600	Traveling expenses.
(c) Pardon Commissioner, salaries and expenses	6,200	6,200	Pardon Commissioner.
2. Secretary of State's Office—			Secretary of State.
(a) Administration	22,500	22,500	Auditor's office.
3. State Auditor's Office—			Administration.
(a) Administration	25,000	25,000	Audits.
(b) Institutional and departmental audits	25,000	25,000	
4. State Treasurer's Office—			Treasurer's office
Administration	36,000	36,000	
5. Attorney-General's Office—			Attorney-General.
Administration	10,850	10,850	
IV. ADMINISTRATIVE DEPARTMENTS, BOARDS AND COMMISSIONS			
1. Adjutant General's Office—			Adjutant General's office.
(a) Administration	\$ 6,500	\$ 6,500	Administration.
(b) Support, National Guard	125,000	125,000	Support National Guard.
2. Board of Public Buildings and Grounds—			Public buildings and grounds.
(a) Buildings and grounds, upkeep, heat, light, power and water, laborers' payroll, janitors, etc.	70,000	70,000	
(b) Governor's Mansion and grounds, automobile, chauffeur, etc.	17,500	17,500	Governor's Mansion.
(c) Rental of offices, etc.....	5,000	5,000	Rental of offices.
(d) Central Telephone Exchange....	11,000	11,000	Telephone exchange.

Corporation Commission. Administration.	3. Corporation Commission— (a) Administration	\$ 51,000	\$ 51,000
Charities and public welfare. Child Welfare Commission.	4. Charities and Public Welfare, State Board of	30,000	30,000
	(a) Child Welfare Commission.....	20,000	20,000
	5. Education, State Board of, Public School Fund—		
	(a) Equalizing Fund	1,500,000	1,500,000
Equalization fund.	(b) Teachers' Training Fund	75,000	75,000
Teacher training.	(c) Rural high schools	110,000	110,000
Rural high schools.	(d) Rural libraries	3,750	3,750
Rural libraries.	(e) Vocational education	150,000	150,000
Vocational training.	(f) Division of Negro Education	15,000	15,000
Negro education.	(g) Division of Publications.....	4,000	4,000
Publications.	(h) Division of School Inspection	20,000	20,000
School inspection	(i) Division of School Organiza-		
School organization.	tion and civics	20,000	20,000
Teacher training.	(j) Division of Teacher Training	17,500	17,500
Certification and finance.	(k) Division of Certification and Finance	25,000	25,000
	(l) Superintendent of Public In-		
Superintendent of Public Instruction.	struction, administration.....	20,000	20,000
	(m) State Board for Vocational Education	15,000	15,000
Board of Vocational Education.	6. Geological and Economic Survey.....	57,000	57,000
Geological and Economic Survey.	7. Health, State Board of—		
Health.	(a) Administration	269,644	280,000
Administration.	(b) School medical inspection	50,000	50,000
Medical inspection.	(c) State Laboratory of Hygiene....	70,000	70,000
Laboratory of Hygiene.	8. Historical Commission	25,000	25,000
Historical Commission.	9. Insurance Department—		
Administration.	(a) Administration	35,000	35,000
Insurance on State property.	(b) Insurance on State property....	55,212	55,212
Labor and Printing.	10. Labor and Printing, Department of....	32,000	32,000
State Library.	11. Library, State	12,500	12,500
Revenue Department.	12. Revenue Department	160,000	160,000
Library Commission.	13. Library Commission	25,000	25,000

V. NON-ADMINISTRATIVE BOARDS AND COMMISSIONS

Elections.	1. Elections, State Board of.....	\$ 2,500	\$ 3,500
State Standard Keeper.	2. State Standard Keeper, salary.....	100	100

VI. PUBLIC PRINTING

Public printing.	Including paper	\$ 150,000	\$ 150,000
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VII. MISCELLANEOUS APPROPRIATIONS

Miscellaneous.

1. Fugitives from justice, cost of apprehending, etc.	\$ 5,000	\$ 5,000	Fugitives from justice.
2. Indemnity to farmers, slaughtered diseased livestock	10,000	10,000	Indemnity to farmers.
3. Inspectors, cattle tick eradication, salaries	35,000	25,000	Inspectors.

VIII. CONTINGENCY AND EMERGENCY APPROPRIATION

Contingency and emergency.

To provide for the calling out of the National Guard, emergency public printing, epidemics, special counsel and other extraordinary expenditures which cannot be forecasted, including investigation of freight rates, to be expended upon written approval of the Governor and Council of State

\$ 250,000 \$ 250,000

Provision for calling home guard.

IX. STATE INSTITUTIONS (Maintenance)

Various State schools.

1. Educational—

(a) University of North Carolina....	\$ 750,000	\$ 800,000	U. N. C.
(b) State A. & E. College.....	380,000	400,000	State College.
(c) N. C. College for Women.....	400,000	425,000	N. C. C. W.
(d) East Carolina Teachers' College	150,000	160,000	E. C. T. C.
(e) Negro A. & T. College.....	62,500	65,000	Negro A. and T. College.
(f) Cullowhee Normal School.....	50,000	50,000	Cullowhee Normal School.
(g) Appalachian Normal School....	50,000	50,000	Appalachian School.
(h) Cherokee Normal School.....	25,000	25,000	Cherokee Normal School.
(i) Slater Normal School, Winston-Salem	44,000	44,000	Slater Normal School.
(j) Negro Normal School, Elizabeth City	38,000	38,000	Negro Normal School.
(k) Negro Normal Fayetteville.....	36,000	36,000	Negro Normal.
(l) Negro College at Durham.....	30,000	30,000	Negro College.

2 Charitable and Correctional Institutions—

(a) State Hospital at Raleigh.....	444,000	444,000	State Hospital at Raleigh.
Criminal Insane	27,300	37,300	Criminal insane.
(b) State Hospital at Morganton....	450,000	450,000	State Hospital at Morganton.
(c) State Hospital at Goldsboro.....	240,000	240,000	State Hospital at Goldsboro.
Criminal Insane	27,300	27,300	Criminal insane.
(d) Caswell Training School.....	125,000	125,000	Caswell Training School.

N. C. School for
Deaf, Morganton.

Deaf and Blind,
Raleigh.
Orthopedic
Hospital,
Gastonia.
Sanatorium.
Extension
Bureau,
Stonewall
Jackson.
Samarcand
School.

Morrison Train-
ing School.
E. C. Industrial
School.
State Prison.
Soldier's Home,
Raleigh.
Uniforms.
Confederate
Women's Home.
Oxford Orphan-
age, white.
Oxford Orphan-
age, colored.

(e) N. C. School for Deaf (white) at Morganton	\$ 130,162	\$ 130,212
(f) School for Deaf and Blind, Raleigh	142,500	142,500
(g) Orthopedic Hospital, Gastonia	70,000	70,000
(h) Sanatorium for Tuberculosis....	145,000	145,000
Extension Bureau, Sanatorium	20,000	20,000
(i) Stonewall Jackson Training School	140,000	140,000
(j) Samarcand Industrial School for Girls	107,500	107,500
(k) Morrison Training School.....	11,000	11,000
(l) East Carolina Industrial School	12,500	12,500
(m) State Prison	550,000	550,000
(n) Soldier's Home, at Raleigh.....	60,000	60,000
Uniforms, inmates of Home....	1,000	1,000
(o) Confederate Women's Home, Fayetteville	10,000	14,000
(p) Oxford Orphanage, Oxford.....	30,000	30,000
(q) Colored Orphanage, Oxford.....	20,000	20,000

Pensions.

X. PENSIONS

1. Pensions, Confederate veterans.....	\$1,000,000	\$1,000,000
2. Pensions, inmates Soldier's Home.....	1,200	1,200
3. Pension Dr. John A. Simpson.....	1,200	1,200
4. Pension W. T. Reaves.....	600	600

XI. STATE AID AND SUBSIDIES

State Fair.	1. State Fair	\$ 2,500	\$ 2,500
Negro State Fair.	2. Negro State Fair	500	500
County Farm-life School.	3. County Farm-life Schools	25,000	25,000
	4. Land Scrip Fund— Agricultural experiment work.....	7,500	7,500
Agricultural ex- perimental work.	5. Agricultural extension work.....	175,000	175,000
Agricultural extension work.	6. Firemen's Relief Fund	2,500	2,500
Firemen's relief fund.	7. Blind student relief, School for Blind and Deaf	2,000	2,000
Blind Students relief.	8. Indigent deaf mutes, clothes, trans- portation, etc.	12,000	12,000
Indigent deaf mutes.	9. Appalachian National Park Commis- sion	5,000	
Appalachian National Park Commission.	10. Moore's Creek Battleground, upkeep	500	500
Moore's Creek Battleground.	11. Bennett Memorial, upkeep.....	50	50
Bennett Memorial.	12. Confederate Cemetery, Raleigh.....	250	250
Confederate Cemetery.	13. Confederate Museum, Richmond.....	250	250
Confederate Museum.	14. Mothers' Aid Fund	30,000	30,000
Mother's Aid.			

XII. INTEREST, SINKING FUNDS AND DEBT PAYMENTS			Interest and sinking fund.
1. Interest—funded debt (general fund)—			
(a) On funded debt as of respective dates	\$1,339,630	\$1,335,252	Permanent improvements.
(b) New permanent improvement bonds, \$4,125,000 at 4½ per cent	185,625	185,625	Interest on \$1,000,000 permanent improvements.
(c) Interest on one million dollars permanent improvements made from general fund, to be funded at 4½ per cent	45,000	45,000	
(d) Interest on accumulated deficit as of June 30, 1925, i.e., \$9,500,000 less \$1,000,000 shown above or \$8,500,000 at 4½ per cent.....	382,500	364,500	Interest on accumulated deficit
(e) Payment on principal of accumulated deficit	400,000	450,000	Principal on accumulated deficit.
(f) Interest, short term notes for money borrowed in anticipation of taxes to be collected	200,000	225,000	Interest short term notes.
(g) Amortization of Prison deficit (interest and principal).....	46,155	46,155	Prison deficit.
2. Sinking Funds—			
(a) Permanent improvement bonds	163,000	163,000	Permanent improvement bonds.
(b) New permanent improvement bond issue of 1925.....	51,250	51,250	New permanent improvement bond issue.
3. Redemption of bonds—			
(a) Training School for Girls, Samarcand, due July 1, 1927		25,000	Training School for Girls.
(b) Caswell Training School, due July 1, 1927.....		75,000	Caswell Training School.
(c) Educational and Charitable 4's	100,000	100,000	Educational and charitable.

SEC. 2 (a). That since the total amount of the equalizing fund apportioned for teachers', principals' and superintendents' salaries to the several counties of the State for the year one thousand nine hundred twenty-three-twenty-four was \$1,164,461.97, the same amount shall be apportioned to the same counties and on the same basis for the year one thousand nine hundred twenty-five-twenty-six and for the year one thousand nine hundred twenty-six-twenty-seven. The remainder of the equalizing fund for the year one thousand nine hundred and twenty-five-twenty-six and for the year one thousand nine hundred and twenty-six-twenty-seven shall be apportioned as provided below:

Apportionment of funds.

Equalization
fund commission
appointed by
Governor.

Organization.

Duties.

Authority.

Limitation.

Compensation.

Cullowhee
Normal School.

Appalachian
Training School.

Appropriations to
colored schools.

The Governor, within thirty days after the ratification of this act, shall appoint a special commission of five members to be known as "The Equalizing Fund Commission." Said commission shall meet within ten days after their appointment and organize by the election of a chairman and a secretary, and enter upon the discharge of their duties. It shall be the duty of said commission to apportion the remainder of the equalizing fund and in doing so it shall consider the various factors which in its judgment will bring about a more equalized distribution of the equalizing fund for schools provided in this act, giving due regard to the school population, the distribution of wealth, the burden of taxation, the valuation of the property, and the educational needs generally of the several counties of the State.

Said commission shall have authority to apportion the remainder of the equalizing fund on any basis that it may adopt which will give a fair and just apportionment to those counties that need it most, but no county shall receive any of this remainder until it has levied a tax on its present property valuation of at least forty-four (44) cents on the one hundred dollars for teachers', principals', and superintendents' salaries. When the said commission by a majority vote shall have reached a decision for each year, it shall certify its findings to the State Superintendent of Public Instruction on or before the first day of June, and the State Superintendent of Public Instruction shall put the same into effect.

The members of said commission shall receive ten dollars per day for not exceeding ten days in any one year, the same to be in lieu of all per diem and expenses, and to be paid from the equalizing fund.

(b) That the appropriations to the Cullowhee Normal School and to the Appalachian Training School provided in schedule IX 1 (f) and (g) in section one of this act shall be expended by the State Board of Education in accordance with the provisions of "An act to place certain normal schools under control of the State Board of Education," chapter sixty-one of the Public Laws of nineteen hundred and twenty-one.

(c) That the appropriations to Slater Normal School, Winston-Salem, the Negro Normal Schools at Elizabeth City and at Fayetteville, and the Negro College at Durham, as provided in schedule IX 1 (i), (j), (k), and (l), in section one of this act, shall be administered by the State Board of Education with the provisions of "An act to place certain normal schools under the control of the State Board of Education," chapter sixty-one of the Public Laws of nineteen hundred and twenty-one, and in further accordance with the act of the General Assembly of

nineteen hundred and twenty-five, changing the Normal School at Durham into a Negro College.

(d) That the appropriations to rural high schools and to vocational education as provided in schedule IV 5 (c) and (c) of section one of this act may be combined by State Board of Education and expended in accordance with section thirteen, chapter one hundred and forty-six of the Public Laws of nineteen hundred and twenty-one and not more than six thousand (\$6,000) dollars of the same may be expended annually in securing better supervision of high schools.

Vocational
education.

(e) The appropriation to Cherokee Normal School, as provided in schedule IX 1 (h) of section one of this act shall be administered in accordance with "An act to place certain normal schools under the control of the State Board of Education," chapter sixty-one of the Public Laws of nineteen hundred and twenty-one.

Cherokee Normal
School.

(f) That hereafter the cost of audit of any State Institution and the State Highway Commission shall be borne by such institution and said State Highway Commission.

Expense of audit.

(g) That the appropriation to Confederate veterans in schedule X 1 be divided into two equal parts and of the total sum appropriated one-half shall be apportioned to the Confederate soldiers and one-half shall be apportioned to the widows of Confederate soldiers.

Confederate
veterans, two
equal
installments.

Widows of Con-
federate soldiers.

Colored laborers and servants now drawing a pension out of the funds appropriated to Confederate veterans shall be paid out of such Confederate pension funds as the State Board of Pensions shall designate.

Laborers and
servants.

SEC. 3. From the appropriations made to the State Board of Health in schedule IV 7 (a) in section one of this act, the State Board of Health is directed to set aside in the keeping of the State Treasurer to be paid out by him on proper warrants, the sum of twenty-two thousand two hundred and fifty-nine dollars and sixty-nine cents (\$22,259.69) annually for the purposes of meeting the provisions of the "Act for the promotion of the welfare of maternity and infancy and for other purposes," being Act Public ninety-seven of the Congress of the United States. The General Assembly of North Carolina hereby accepts the provisions of the said Act Public ninety-seven and directs the State Board of Health, through its Bureau of Maternity and Infancy to administer the provisions of said act. The appropriation of fifty thousand dollars (\$50,000) made in schedule IV 7 (b) in section one of this act for school medical inspection shall be administered and disbursed under rules and regulations approved by the State Board of Education.

Board of Health.

Bureau of
Maternity and
Infancy.

Agricultural extension work.	SEC. 4. That the appropriation for agricultural extension work as provided in schedule XI 5 in section one of this act is made in order to meet the State's share of the funds provided by the Smith-Lever congressional act and to further promote agricultural work.
Smith-Lever fund.	
Revenues collected.	SEC. 5. That if the revenue of the State of North Carolina collected for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-six and June thirtieth, one thousand nine hundred and twenty-seven, respectively, are in excess of the appropriations made by the General Assembly of one thousand nine hundred and twenty-five, then, in that event, the Governor and Council of State are hereby authorized to divide such excess equally between the State equalizing fund and the Pension fund for Confederate soldiers.
Excess to be divided between Equalization and Pension funds.	
Section repealed.	SEC. 6. Subsection 1. That section three thousand eight hundred and seventy-nine of the Consolidated Statutes be and the same is hereby repealed.
Section amended.	Subsec. 2. That section three thousand nine hundred and eight of the Consolidated Statutes be and the same is hereby amended by striking out all of said section after the word "by" in line thirty-one of said section down to and including the word "thereof" in line thirty-eight of said section and inserting in lieu thereof the following: "the board of commissioners of the county in which the criminal proceedings were instituted."
Section repealed.	Subsec. 3. That section four thousand five hundred and fifty-six of the Consolidated Statutes be and the same is hereby repealed.
Amended.	Subsec. 4. That section four thousand five hundred and fifty-four of the Consolidated Statutes be and the same is hereby amended by striking out all of said section after the word "directed" in line eleven of said section down to and including the word "purpose" in line thirteen of said section.
Amended.	Subsec. 5. That section four thousand six hundred and sixty-five of the Consolidated Statutes be and the same is hereby amended by striking out all of said section after the period in line six of said section down to and including the period in line nine of said section.
Repealed.	Subsec. 6. That section four thousand nine hundred and forty of the Consolidated Statutes be and the same is hereby repealed.
Repealed.	Subsec. 7. That section four thousand nine hundred and forty-three of the Consolidated Statutes be and the same is hereby repealed.

Subsec. 8. That section four thousand nine hundred and forty-nine of the Consolidated Statutes be and the same is hereby repealed. Repealed.

Subsec. 9. That section five thousand one hundred and thirty-three of the Consolidated Statutes be and the same is hereby amended by striking out all of said section after the period in line five thereof. Amended.

Subsec. 10. That sections six thousand and fifty-six and six thousand fifty-seven of the Consolidated Statutes be and the same are hereby repealed. Repealed.

Subsec. 11. That section six thousand one hundred and forty-two of the Consolidated Statutes be and the same is hereby amended by striking out all of said section after the word "assembly" in line thirteen of said section and inserting in lieu thereof a period. Amended.

Subsec. 12. That section six thousand one hundred and forty-six of the Consolidated Statutes be and the same is hereby repealed. Repealed.

Subsec. 13. That section six thousand one hundred and fifty of the Consolidated Statutes be and the same is hereby repealed. Repealed.

Subsec. 14. That section six thousand two hundred and sixty-seven of the Consolidated Statutes be and the same is hereby repealed. Repealed.

Subsec. 15. That section six thousand two hundred and sixty-eight of the Consolidated Statutes be and the same is hereby repealed. Repealed.

Subsec. 16. That section six thousand five hundred and eighty-seven of the Consolidated Statutes be and the same is hereby repealed. Repealed.

Subsec. 17. That section six thousand five hundred and ninety-one of the Consolidated Statutes be and the same is hereby amended by striking out all of said section after the period in line five thereof. Amended.

Subsec. 18. That section seven thousand and forty-three of the Consolidated Statutes be and the same is hereby repealed. Repealed.

Subsec. 19. That section seven thousand seven hundred and thirty-five of the Consolidated Statutes be and the same is hereby repealed. Repealed.

Subsec. 20. That chapter four hundred and twenty-six of the Public Laws, session, eighteen hundred and ninety-one, be and the same is hereby repealed. Repealed.

Subsec. 21. That chapter ninety-eight of the Public Laws, extra session, nineteen hundred and twenty, be and the same is hereby repealed. Repealed.

- Amended. Subsec. 22. That section seven of chapter forty of the Public Laws, session nineteen hundred and twenty-one, be and the same is hereby amended by striking out all of said section after the period in line eight thereof.
- Amended. Subsec. 23. That section four of chapter one hundred and thirty-six of the Public Laws, session nineteen hundred and twenty-one, be and the same is hereby amended by striking out all of said section after the period in line ten thereof.
- Amended. Subsec. 24. That section seven of chapter one hundred and eighty-nine of the Public Laws, session nineteen hundred and twenty-one, be and the same is hereby amended by striking out of line four of said section the words "from the public treasury."
- Amended. Subsec. 25. That section two of chapter two hundred and thirty-six of the Public Laws, session nineteen hundred and twenty-one, be and the same is hereby amended by striking out all of said section after the period in line eight of said section; and that section nine of said chapter be and the same is hereby repealed. That section one thousand three hundred and eighty-two (b) of the Consolidated Statutes of North Carolina and Index, third volume, be and the same is hereby amended by striking out all of said section after the period in line seven thereof. That section one thousand three hundred and eighty-two (i) of the Consolidated Statutes of North Carolina and Index third volume, be and the same is hereby repealed.
- Repealed.
- Repealed. Subsec. 26. That chapter seventy-two of the Public Laws, extra session nineteen hundred and twenty-one, be and the same is hereby repealed.
- Repealed.
- Repealed. Subsec. 27. That section one hundred and two of chapter four of the Public Laws, session nineteen hundred and twenty-three, be and the same is hereby repealed.
- Repealed.
- Repealed. Subsec. 28. That chapter twenty-six of the Public Laws, session nineteen hundred and twenty-three, be and the same is hereby repealed.
- Repealed.
- Repealed. Subsec. 29. That section four of chapter seventy-seven of the Public Laws, session nineteen hundred and twenty-three, be and the same is hereby repealed.
- Amended.
- Amended. Subsec. 30. That section three hundred and twelve of chapter one hundred and thirty-six of the Public Laws, session nineteen hundred and twenty-three, be and the same is hereby amended by striking out all of said section after the word "fund" in line fifteen of said section up to and including the word "appropriated" in line eighteen of said section.
- Amended. Subsec. 31. That section five of chapter one hundred and forty-six of the Public Laws, session nineteen hundred and

twenty-three, be and the same is hereby amended by striking out all of said section after the period in line nine thereof.

Subsec. 32. That chapter one hundred and fifty-two of the Public Laws, session nineteen hundred and twenty-three, be and the same is hereby repealed.

Repealed.

Subsec. 33. That chapter one hundred and fifty-nine of the Public Laws, session nineteen hundred and twenty-three, be and the same is hereby repealed.

Repealed.

Subsec. 34. That section eight of chapter two hundred and sixty of the Public Laws, session nineteen hundred and twenty-three, be and the same is hereby amended by striking out all of said section after the word "exceed" in line fourteen, down to the word "per" in line fifteen in said section, and inserting in lieu thereof the following: "the amount appropriated for this purpose."

Amended.

Subsec. 35. That Resolution twenty-one of the Public Laws, extra session, nineteen hundred and twenty-four, be and the same is hereby repealed.

Repealed.

Subsec. 36. That section five thousand eight hundred and eighty-seven of the Consolidated Statutes be and the same is hereby repealed.

Repealed.

Subsec. 37. That sections five thousand eight hundred and eighty-seven (a) and five thousand eight hundred and eighty-seven (b) of the Consolidated Statutes, volume three, be and the same are hereby repealed.

Repealed.

Subsec. 38. That section three thousand eight hundred and sixty of the Consolidated Statutes, volume three, be and the same is hereby repealed.

Repealed.

Subsec. 39. That section four thousand eight hundred and ninety-five of the Consolidated Statutes and chapter two hundred and twenty-one of the Public Laws, session nineteen hundred and twenty-three, be and the same are hereby repealed.

Repealed.

Subsec. 40. That section sixteen of chapter two hundred and sixty-two of the Public Laws, session nineteen hundred and seven, and chapter one hundred and twenty-five of the Public Laws, extra session, nineteen hundred and twenty-four, be and the same are hereby repealed.

Repealed.

Sec. 7. That if any appropriation or any part thereof is used or expended for any purpose other than the purpose specified in this act or in the act making such appropriation, then, at the request of the Director of the Budget, a suit shall be instituted in the name of the State by the Attorney-General in Wake County for the purpose of recovering from each superintendent,

Appropriation must be used for purposes for which fund was appropriated. If used for any other purpose to be recovered in an action at the request of the Director of the Budget by Attorney-General in Wake County.

To recover cost and attorneys' fees.

Unexpended balance not to be paid.

Appropriation to be suspended.

Appropriations made pro rata.

Director of the Budget to examine collection of funds for payment of appropriations.

May borrow money in anticipation of collection of taxes.

Governor and Council of State to determine amount necessary. Treasurer shall not pay in excess of notice.

No overdrafts or deficits.

Director of the Budget to administer act to prevent same.

director or trustee who voted for such diversion or aided and abetted in the same, the amount so diverted, with six per cent (6 per cent) interest thereon from the date of such diversion, together with the costs of such action and all expenses and costs incurred by the State in prosecuting such action, including any attorneys' fees, to be fixed by the judge trying the action, and the Director of the Budget is authorized to notify the State Auditor and the State Treasurer not to issue any warrant for or to pay any warrant for the expenditure of the unexpended balance of such appropriation until the replacement of the funds, so diverted, together with interest and costs and allowances as above provided, and upon the complete replacement of the same, such notice shall be given to the Auditor and State Treasurer of such replacement, to the end that the use of such appropriation may be resumed, as set out in the appropriating act, and in such cases the statute or statutes causing the lapse of unexpended balances, the appropriation for maintenance shall be suspended in the meantime as to any appropriation made to such institution or institutions.

Sec. 8. The appropriations provided for in this act are hereby declared to be made pro rata and in proportion to the funds collected for the payment thereof and the Director of the Budget shall have, and he is hereby given the full power and authority and directions at least once each calendar month during the fiscal period covered by this act, to examine and survey the progress of the collection of the funds for the payment of such appropriations and to determine the amounts that will and can be properly allocated to each respective appropriation during the next calendar month and the Director of the Budget by and with the consent of the Governor and Council of State shall have authority to authorize and direct the State Treasurer to borrow in the name of the State in anticipation of the collection of taxes, such sums as may be necessary to make the payments on such appropriations as even as possible and to preserve the best interest of the State in the conduct of the various State institutions, departments, bureaus and agencies of the State of North Carolina during the said fiscal year, and such determination as to the amount necessary to be so borrowed shall be final and undisputable. Upon the giving of such notice to the Treasurer, he shall have no authority to pay said appropriations in excess of such notice. The purpose and policy of this provision are to provide and insure that there shall be no overdraft or deficit growing out of appropriations for maintenance as herein provided, and the Director of the Budget is requested and directed so to administer this act as to prevent the same:

Provided, that if at the end of the year any money appropriated by this act or any other act of this or previous General Assembly for pensions to Confederate soldiers and widows be unexpended, it shall be placed to the credit of the pension fund for the following year.

Unexpended balance, credit pension fund.

SEC. 9. That the discretion as to the manner of paying annual appropriations prescribed in section seven thousand six hundred and eighty-three of the Consolidated Statutes is hereby vested in the Director of the Budget.

Appropriations paid under direction of the Director of the Budget.

SEC. 10. That all laws and clauses of laws in conflict with this act, including such as cover the subject-matter of the provisions of this act which are not included herein, are hereby repealed.

SEC. 11. That this act shall be in force from and after its ratification.

Conflicting laws repealed.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 276

AN ACT TO REGULATE THE SALE, DISPENSING, GIVING AWAY AND THE USE OF OPIUM, COCA LEAVES AND DERIVATIVES AND COMPOUNDS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That except as limited in section two of this act, the word "drug" as used in this act shall be construed to include (a) opium, (b) coca leaves, or (c) any compound or derivative of opium of coca leaves, or (d) any substance of preparation containing opium or coca leaves, or (e) any substance or preparation containing any compounds or derivatives of opium or coca leaves.

Drugs defined.

SEC. 2. The word "drug" shall not be construed to include (1) preparations and remedies and compounds which do not contain more than two grains of opium or more than one-fourth of a grain of morphine or more than one-eighth of a grain of heroin or more than one grain of coedine or any salt or derivative of any of them in any one fluid ounce, if the same is a liquid; or if a solid or a semi-solid in one avoirdupois ounce; (2) liniments, ointments or other preparations prepared and dispensed in good faith for external use only, providing such liniments, ointments or other preparations do not contain cocaine or any of its salts, alpha or beta eucaïne or any of their salts or any synthetic substitutes for cocaine or eucaïne or their salts. (3) Decocainized coca leaves or preparations made therefrom or other preparations of coca leaves which do not contain

Drugs does not include.

Child twelve years of age or under.

Prescription.

No physician or dentist shall dispense to a habitual user of drugs.

Bona fide patient.	<p>cocaine; but such preparations for external use only must contain ingredients rendering same unfit for internal administration: <i>Provided, however,</i> that this shall not apply to camphorated tincture of opium (paregoric) prepared according to the United States pharmacopoeia standard and containing not quite two grains of opium to a fluid ounce: <i>Provided, however,</i> that no preparations, remedies, or compounds containing any opium or coca leaves or any compound or derivatives thereof in any quantity whatsoever may be sold, dispensed, distributed or given away for the use of any known habitual user of drugs or any child of twelve years of age or under, except in pursuance of a written prescription of a duly licensed physician or dentist in the course of his professional practice, and when said drugs are dispensed or administered to the patient for legitimate medical purpose.</p> <p>SEC. 3. That no physician or dentist shall sell, dispense, administer, distribute, give or prescribe any of said drugs to any person known to such physician or dentist to be an habitual user of any of said drugs, unless said drug is prescribed, administered, dispensed or given for the cure or treatment of some malady other than the drug habit or administered, dispensed, given or prescribed for the treatment of a bona fide patient suffering from cancer or other incurable disease, and the name of such patient, his or her age, name and address shall within five days thereafter be reported by the physician so administering, giving or prescribing such drugs to the county health officer of the county in which the patient resides, and if there be no county health officer in such county, then to the secretary of the Board of Health of this State. And in every such case the physician so administering, prescribing or giving such drug shall himself make a physical examination of the patient to whom or for whom such drug is administered, dispensed, given or prescribed, together with a diagnosis of the case and the amount and nature of the drug prescribed or dispensed in the first treatment. When the patient leaves his care such physician shall report in writing the same to the said officer of the county or local board of health and to the secretary of the State Board of Health when there is no county or local health officer the result of the said treatment.</p> <p>SEC. 4. This act shall not be construed to apply to the treatment of habitual users of drugs in public State hospitals, State sanatoriums, county homes, prisons or other public institutions, except that all such public institutions, except State hospitals at Raleigh, shall render an annual report to the State Department of Health, giving therein the names, addresses, ages, clinical conditions and results of treatment of all habitual</p>
Name, age and address.	
County health officer.	
May prescribe for patients.	
Cancers and incurable diseases	
Patient leaves care physician to report.	
Habitual users of drugs in public State hospitals.	
Annual report to be made.	

users of drugs given treatment in such State institutions. For the purpose of enforcing the provisions of this act the State Board of Health and its inspectors and officers shall have the right at any time and from time to time to examine any or all records required by this act to be kept, but this shall not be construed to exclude duly constituted authorities of this State from enforcing the provisions of this act.

SEC. 5. The word "person" as used in this act shall be construed to include an individual, a copartnership, a corporation or an association. Masculine words include feminine or neuter. The singular includes the plural. The word "prescription" shall be construed to designate a written order by duly licensed physician, dentist or veterinarian calling for a drug or any substance or preparation containing a drug.

SEC. 6. No person shall have in his possession or under his control or deal in, dispense, sell or deliver, distribute, prescribe, traffic in or give away any of said drugs. But this section does not apply in the regular course of their business, profession, employment, occupation or duties to (a) manufacturers of drugs, (b) persons engaged in the wholesale drug trade, (c) importers or exporters of drugs, (d) registered pharmacists actually engaged as retail druggists, (e) bona fide owners of pharmacies or drug stores, (f) licensed physicians, (g) licensed dentists, (h) licensed veterinarians, (i) persons in the employ of the United States or of this State or of any county, township or municipality having such drug in their possession by reason of their official duties, (j) warehousemen or common carriers engaged bona fide in handling or transporting drugs, (k) persons regularly in charge of drugs in hospitals, State asylums, State sanatoriums, county homes, jails, penitentiaries or public institutions, (l) registered nurses under the immediate supervision and direction of the attending physician, (m) persons in charge of the laboratory where such drugs are used for medical or scientific research, (n) persons other than habitual users of such drugs having such drugs in their possession for their own personal use: *Provided*, they have obtained the same in good faith for their own use from a duly licensed physician or dentist in pursuance of his prescription given them by duly licensed physician or dentist.

SEC. 7. No person shall use, take, administer to his person, or cause to be administered to his person or administer to any other person or cause to be administered to any other person, any of the aforesaid drugs, except under the advice and direction and with the consent of a regularly practicing and duly licensed physician or dentist.

Enforcement of act.

Examination of records.

"Person" defined.

Unlawful to have in possession or deal in certain drugs.

Exceptions.

Drugs to be administered under provisions of this act.

To whom drugs
may be sold.

SEC. 8. No manufacturer or producer, importer, exporter or person engaged in the wholesale drug trade and regularly selling drugs shall sell, dispense or give away any of said drugs, except to (a) a duly licensed physician, (b) duly licensed pharmacist, (c) duly licensed dentist, (d) duly licensed veterinarian, (e) manufacturer of drugs, (f) person engaged in the wholesale drug trade and regularly selling drugs, (g) exporter of drugs, (h) bona fide hospital, State dispensary, asylum or sanatorium, (i) a public institution, (j) bona fide owner of pharmacy or drug store, (k) a person in charge of a laboratory where such drugs are used for scientific and medical research only, (l) a person in the employ of the United States or this State, or any county, township or municipality thereof purchasing or receiving the same in his official capacity. And no manufacturer, producer or person engaged in the wholesale or retail drug trade shall sell, dispense or give away any of said drugs, except in pursuance of a written order signed by the person to whom such drug is sold, dispensed or given. Such order shall be preserved for a period of two years in such a way as to be open to inspection by proper authorities.

No drugs given
away.

SEC. 9. No licensed physician, druggist, or bona fide owner of a pharmacy or drug store shall sell, dispense or give away any of said drugs to an individual, except in pursuance of a written prescription by a physician, dentist or veterinary, which prescription shall be dated the same day on which it is signed and shall be signed by said physician, dentist or veterinary who issued the same, and also shall not be sold, dispensed or given except also upon a written order of the person to whom sold, dispensed or given. But this action shall not be construed to prohibit sale to (a) a manufacturer of drugs, (b) persons engaged in the wholesale drug trade, (c) importers or exporters of drugs, (d) registered pharmacists actually engaged as retail druggists, (e) bona fide owners of pharmacies or drug stores, (f) licensed physicians, (g) licensed dentists, (h) licensed veterinary, (i) persons in the employ of the United States or this State or of any county, township or municipality having such drug in their possession by reason of their official duties, (j) nor delivery to warehousemen or common-carrier engaged bona fide in the handling or transporting of drugs, (k) persons regularly in charge of drugs in State dispensaries, hospitals, State asylums, State sanatoriums, county homes, jails, penitentiaries or public institutions, (l) persons in charge of a laboratory where such drugs are used for medical or scientific research only, (m) persons other than habitual users of such drugs having said drugs in their possession for their own personal use: *Provided*, they have obtained same in good faith for their own

Written order.

use from a duly licensed physician or dentist in pursuance of a prescription duly given them by such duly licensed physician or dentist.

SEC. 10. No physician or dentist shall dispense, give or prescribe any of such drugs to or for a patient^t without first making a physical examination of such patient. And no veterinary shall sell, dispense, prescribe any of such drugs for human beings.

Must make examination before prescribing drugs.

SEC. 11. The violation of any provisions of this act shall be and constitute a misdemeanor, and upon conviction thereof the person or persons, corporation or corporations, so violating the same shall be fined or imprisoned, or both, in the discretion of the court.

Violation misdemeanor.

SEC. 12. That all laws and parts of laws in conflict with the provisions of this act are hereby repealed, and this act shall be in force and effect from and after its ratification.

Conflicting laws repealed.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 277

AN ACT TO AMEND CHAPTER 2, PUBLIC LAWS 1921, AS AMENDED BY CHAPTER 160, PUBLIC LAWS 1923, RELATING TO THE ELIMINATION OF GRADE CROSSINGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section nineteen, chapter two, Public Laws of one thousand nine hundred and twenty-one, as amended by chapter one hundred sixty, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended so that said section shall hereafter read as follows:

Amendment.

Sec. 19(a). That whenever any road or street forming a link in or a part of the State highway system, whether under construction or heretofore or hereafter constructed, shall cross or intersect any railroad at the same level or grade, and in the opinion of the chairman of the State Highway Commission such grade crossing is dangerous to the traveling public, or unreasonably interferes with or impedes the traffic on said State highway, the State Highway Commission shall issue notice requiring the person or company operating such railroad to appear before the State Highway Commission, at its office in Raleigh, upon a day named, which shall not be less than ten days or more than twenty days from the date of said notice, and show cause, if any it has, why such railroad company shall not be required to alter such crossing in such way as to remove such dangerous condition and to make such changes and improve-

Highway Commission to ascertain if grade crossing dangerous or impedes traffic.

Notice issued.

To appear in not less than 10 nor more than 20 days.

Appear and show cause.

Notice to be served.

Fees.

Commission on return day to hear and determine the safety of crossing.

Highway commission to order an underpass built, or other approved safety devices.

One-half cost paid by highway commission, one-half by company operating such railroad.

Exceptions.

Divisions of cost.

Foundation and superstructures.

Abutments.

ments thereat as will safeguard and secure the safety and convenience of the traveling public thereafter. Such notice shall be served on such railroad company as is now provided by law for the service of summons on domestic corporations, and officers serving such notice shall receive the same fees as now provided by law for the service of such summons.

(b) Upon the day named, the State Highway Commission shall hear said matter and shall determine whether such crossing is dangerous to public safety, or unreasonably interferes with traffic thereon. If it shall determine that said crossing is, or upon the completion of such highway will be, dangerous to public safety and its elimination or safeguarding is necessary for the proper protection of the traffic on said State highway, the State Highway Commission shall thereupon order the construction of an underpass or overpass at said crossing or it may in its discretion order said railroad company to install and maintain gates, alarm signals or other approved safety devices if and when in the opinion of said commission upon the hearing as aforesaid the public safety and convenience will be secured thereby. And said order shall specify that one-half of the cost of the construction of such underpass or overpass or the installation of such safety device shall be borne by the State Highway Commission and one-half thereof by the railroad company operating such railroad, as provided in section (c) hereof, but in no instance shall the State Highway Commission bear any part of the cost of the maintenance of any structure or safety device so constructed or installed except in the maintenance of an overhead separation.

(c) Upon the filing and issuance of the order as hereinbefore provided for requiring the construction of an underpass or overpass or the installation and maintenance of gates, alarm signals or other safety devices at any crossing upon the State highway system, it shall be the duty of the railroad company operating the railroad with which said public road or street intersects or crosses to construct such underpass or overpass or to install and maintain such safety device as may be required in said order. The work may be done and material furnished either by the railroad company or the State Highway Commission, as may be agreed upon, and, in case of an underpass, the railroad company shall be responsible for one-half of the expense of all excavations through the existing railroad fill as well as one-half of the complete cost of the structure, including both the foundation and superstructure; and in case of an overpass, the railroad company shall be responsible for one-half of the entire cost of the bridge which will span the opening over the tracks of the railroad from abutment to abutment and including such abut-

ments. And if a grade crossing is not eliminated by an overpass or underpass, the railroad company shall be responsible for one-half of the cost of installing gates, alarm signals or other approved safety devices. If the work is done and material furnished by the railroad company, an itemized statement of the total amount expended therefor shall, at the completion of the work, be furnished the State Highway Commission, and the commission shall pay such amount to the railroad company as may be shown on such statement after deducting the amount for which the railroad company is responsible; and if the work is done by the State Highway Commission, an itemized statement of the total amount expended shall be furnished to the railroad company, and the railroad company shall pay to the State Highway Commission such part thereof as the railroad company may be responsible for as herein provided; such payment by the railroad company shall be under such rules and regulations and by such method as the State Highway Commission may provide.

(d) That within sixty days after the issuance of the order for construction of an underpass or the installation of other safety device as herein provided for, the railroad company against which such order is issued shall submit to the State Highway Commission plans for such construction or installation, and within ten days thereafter said State Highway Commission, through its chairman, shall notify such railroad company of its approval of said plan or of such changes and amendments thereto as to it shall seem advisable. If such plans are not submitted to the State Highway Commission by said railroad company within sixty days as aforesaid, the chairman of the State Highway Commission shall have plans prepared and submit them to the railroad company. The railroad company shall within ten days notify the chairman of its approval of the said plans or shall have the right within such ten days to suggest such changes and amendments in the plans so submitted by the chairman of the State Highway Commission as to it shall seem advisable. The plans so prepared and finally approved by the chairman of the State Highway Commission shall have the same force and effect, and said railroad company shall be charged with like liability, and said underpass or overpass shall be constructed or such safety device installed in accordance therewith as if said plans had been originally prepared and submitted by said railroad company. If said railroad company shall fail or neglect to begin or complete the construction of said underpass or overpass, or the installation of such safety device, as required by the order of the State Highway Commission, said com-

Cost of installing safety devices.

Completion of work.

Commission to pay railroad company.

Itemized accounts to be furnished.

Railroad company to pay commission.

Payment made under rules and regulations of highway commission.

Plans to be submitted within 60 days from notification.

Highway commission to report within ten days.

Changes and amendments submitted. Limitations.

Plans finally approved.

To be installed or built in accordance with plans.

Necessary plans prepared.

mission is authorized and directed to prepare the necessary plans therefor, which plans shall have the same force and effect, and shall fix said railroad company with like liability, as if said plans had been originally prepared and submitted by said railroad company, and the State Highway Commission shall proceed to construct said underpass or overpass or install such safety device in accordance therewith. An accurate account of

Accurate account of costs be kept.

the cost of said construction or installation shall be kept by the State Highway Commission and upon the completion of such work a statement of that portion thereof chargeable to such railroad company as set out in the order of the commission shall be rendered said railroad company. Upon the failure or refusal of said company to pay the bill so rendered, the Highway Commission shall recover the amount thereof by suit there-

May recover in an action in Superior Court of Wake County.

against said company in the Superior Court of Wake County: *Provided*, that the payment by such railroad company of said proportionate part may be made under such rules and regulations and by such method as the State Highway Commission may provide. If the State Highway Commission shall undertake to

If work done by highway commission, not to obstruct trains, etc.

do the work, it shall not obstruct or impair the operation of the railroad and shall keep the roadbed and tracks safe for the operation of trains at every stage of the work. That if said railroad company shall construct such underpass or overpass or shall install such safety devices in accordance with the order of the State Highway Commission, one-half of the cost of such construction shall upon the completion of said work be paid to such railroad company by the State Highway Commission. The

Rate of payment. Inspect and check expenditures.

State Highway Commission may inspect and check the expenditures for such construction or installation so made by the railroad company and an accurate account of the cost thereof shall upon the completion of said work be submitted to the commission by the railroad company. If the Highway Commission shall neglect or refuse to pay that portion of the cost of said construction or installation chargeable to it, the railroad company shall recover the amount thereof by suit therefor against the Highway Commission in the Superior Court of Wake County.

May recover from highway commission in suit in Wake County.

(e) If any railroad company so ordered by the State Highway Commission to construct an underpass or overpass or to install safety devices at grade crossings as hereinbefore provided for shall fail or refuse to comply with the order of the State Highway Commission requiring such construction or installation, said railroad company shall be guilty of a misdemeanor and shall be fined not less than fifty nor more than one hundred dollars in the discretion of the court for each day such failure or refusal shall continue, each said day to constitute a separate offense.

Failure to comply with order highway commission; misdemeanor.

Each day separate offense.

(f) The jurisdiction over and control of said grade crossings and safety devices upon the State highway system herein given the State Highway Commission shall be exclusive. Jurisdiction

(g) From any order or decision so made by the State Highway Commission the railroad company may appeal to the Superior Court of the county wherein is located the crossing affected by said order. Such appeal shall not defer or delay the construction of such underpass or overpass or the installation of such safety device as required by the order of the commission, but the railroad company shall proceed to comply with such order in accordance with its terms. The action of the railroad company in complying with and carrying out such order pending said appeal shall not prejudice or affect the rights or remedies of such railroad company on such appeal. Upon such appeal the court shall determine only whether the order of the commission for such construction or installation is unreasonable and unnecessary for the protection of the traveling public and the apportionment of the cost to the extent hereinafter provided in this subsection, and if upon the hearing of said appeal it shall be determined that said order was unnecessary for the protection of the traveling public, the State Highway Commission shall bear the total cost of the construction of such underpass or overpass or the installation of such safety device. In event the decision on appeal should be that the construction or installation was necessary but the cost thereof unreasonable, then the railroad company shall bear its proportion (not to exceed fifty per cent) of such cost as may be determined on appeal would have been reasonable to meet the necessity in the instant case. Upon said appeal from an order of the State Highway Commission, the burden of proof shall be upon the railroad company, and if it shall not be found and determined upon said appeal that said order was unreasonable or unnecessary for the protection of the traveling public at said crossing, then such railroad company shall bear its proportion of the cost of such construction or installation in accordance with this act. May appeal to Superior Court

No appeal shall prejudice rights of parties.

Cost of appeal apportioned.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 278

AN ACT TO REGULATE THE SPEED OF BOATS IN PRIVATE CANALS.

The General Assembly of North Carolina do enact:

Speed fixed.

SECTION 1. That it shall be unlawful for any person, firm or corporation to operate boats in or through any canal owned by any person or corporation at a rate of speed in excess of that to be fixed by the canal owner: *Provided*, such person or corporation owning such canal shall keep posted at two conspicuous places on its property the rate of speed at which boats may be operated under rules and regulations adopted by said owner or owners: *Provided further*, that the rate of speed shall not be fixed at less than four (4) miles per hour.

Not less than
four miles
per hour.

Violation.

SEC. 2. Any person, firm or corporation violating this act shall be guilty of a misdemeanor and shall be fined not more than fifty dollars (\$50) or imprisoned for not more than thirty (30) days, in the discretion of the court.

Misdemeanor.

SEC. 3. That this act shall apply to Hyde County only.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 279

AN ACT TO AMEND SECTION 1, CHAPTER 67, PUBLIC LAWS, EXTRA SESSION, 1924.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section one, chapter sixty-seven, Public Laws, extra session, one thousand nine hundred and twenty-four, be amended by striking out, in lines six and seven of said section, the words "first day of January, one thousand nine hundred and twenty-three," and inserting in lieu thereof the words "first day of February, one thousand nine hundred and twenty-five."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

Relating to in-
vestments by
banks in real
estate.

CHAPTER 280

AN ACT TO PREVENT COURTS ESTABLISHED BY MUNICIPAL AUTHORITIES FROM OVERLAPPING OTHER INCORPORATED TOWNS.

The General Assembly of North Carolina do enact:

SECTION 1. That no court hereafter established by the governing body of any city or town shall have jurisdiction over the territory within the corporate limits of any other incorporated city or town, or outside the county in which the city or town establishing such court is located: *Provided*, that this act shall not apply to the counties of Robeson, Craven, Nash and Edgecombe.

Jurisdiction
of courts.

Application
of act.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 281

AN ACT TO AMEND SECTION 1744 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO SALE OF CONTINGENT REMAINDERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand seven hundred and forty-four of the Consolidated Statutes of North Carolina be amended by inserting, in line thirty-two after the word "coupon" and before the word "bonds," the words "or registered"; by striking out, in line thirty-eight, the words "and evidences by coupons attached to"; and by inserting, in line thirty-four after the words "Imperial German Government" and before the word "but," the words "or bonds of the State of North Carolina issued since the year one thousand eight hundred and seventy-two," and by inserting, in line forty-one after the words "Liberty bonds" and before the word "heretofore," the words "or State bonds."

Permitting funds
to be invested in
Liberty bonds.

SEC. 2. That this act shall not apply to proceedings pending under the said act.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 282

AN ACT TO AMEND SECTIONS 913(a) AND 913(b) OF VOLUME III OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND INDEX, RELATING TO MOTIONS AND ORDERS FOR REMOVAL IN CIVIL ACTIONS.

The General Assembly of North Carolina do enact:

Ten days notice of motion must be given to opposing party or attorney.

SECTION 1. That section nine hundred and thirteen (a) of volume three of the Consolidated Statutes of North Carolina and Index be and the same is hereby amended by inserting between the word "judge" and the word "at," in line four of said section, the words "at chambers, or"; and that said section be further amended by adding at the end thereof the following: "but no such motion shall be heard until ten days notice thereof shall first have been given to the opposing party or his attorney."

Notice of ten days given to opposing party or his attorney.

SEC. 2. That section nine hundred and thirteen (b) of volume three of the Consolidated Statutes of North Carolina and Index be and the same is hereby amended by inserting between the word "judge" and the word "at," in line three of said section, the words "at chambers, or"; and that said section be further amended by adding at the end thereof the following: "but no such motion shall be heard until ten days notice thereof shall first have been given to the opposing party or his attorney."

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 283

AN ACT TO AMEND SECTION 4506 OF VOLUME I OF THE CONSOLIDATED STATUTES, RELATING TO DRIVING AUTOMOBILES WHILE INTOXICATED.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That section four thousand five hundred and six of volume one of the Consolidated Statutes be amended by striking out the words "the public highways," in line three of said section, and inserting in lieu thereof the words "any public highway or cartway or other road over which the public has a right to travel."

SEC. 2. Amend said section further by striking out the period at the end of the said section and adding the following thereto:

"and the judge may in his discretion deny said person or persons the right to drive an automobile on any of the roads defined in section one of this act for a period of not more than twelve months."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

Court may direct that any one convicted of driving car under influence of whiskey may not drive again within 12 months.

CHAPTER 284

AN ACT TO AMEND SECTION 36 OF THE CONSOLIDATED STATUTES, RELATIVE TO FOREIGN EXECUTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-six of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting after the word "country" and before the word "by," in line two of said section, the words "or of any other state of the United States."

Relating to executor's qualifying.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 285

AN ACT TO AMEND SECTION 2490 OF THE CONSOLIDATED STATUTES OF 1919 AND SECTIONS 4480 AND 4481 OF VOLUME III OF THE CONSOLIDATED STATUTES AND INDEX, RELATING TO LANDLORD AND TENANT.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand four hundred and ninety of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended by inserting between the word "Polk" and the word "Richmond," in line eleven of said section, the word "Randolph."

Adding Randolph County to act.

SEC. 2. That section four thousand four hundred and eighty of the Consolidated Statutes and Index, volume three, be and the same is hereby amended by inserting between the word

Adding Randolph County to said law.

"Lincoln" and the word "and," in line nineteen of said section, the word "Randolph."

SEC. 3. That section four thousand four hundred and eighty-one of volume three of the Consolidated Statutes and Index be and the same is hereby amended by inserting between the word "Granville" and the word "and," in line nineteen of said section, the word "Randolph."

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 286

AN ACT TO AMEND THE BAKERY INSPECTION LAW, CHAPTER 173, LAWS OF 1921.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. That chapter one hundred seventy-three, Laws of nineteen twenty-one, be and the same is hereby amended by adding at the end of section five the following:

Relating to sanitary condition of bakeries.

All handling or sale of bread or other bakery products and all practices connected therewith shall be conducted so as to prevent the distribution of contamination or diseases and so as to prevent the distribution of the bakery infection in bread commonly known as "rope" or other bakery infections. No bread or other bakery products shall be returned by any dealer, restaurant, café or hotel keeper to bakery or distributor after same has been in stock where it may have been subject to contamination, and no bakery or distributor shall directly or indirectly accept any such bread or other bakery products or make any allowance for such products.

Bread may not be returned.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 287

AN ACT TO AMEND SECTION 2386, CONSOLIDATED STATUTES, RELATING TO REGISTRATION OF LAND TITLES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and eighty-six, Consolidated Statutes, be and the same is hereby amended by adding thereto the following:

Amendment.

"That the clerk of the court shall also record a copy of said notice in the lis pendens docket of his office and cross-index same as other notices of lis pendens and shall also certify a copy thereof to the Superior Court of each county in which any part of said land lies, and the clerk thereof shall record and cross-index same in the lis pendens records of his office as other notices of lis pendens are recorded and cross-indexed."

Actions to be indexed as lis pendens indexed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 288

AN ACT TO AMEND CHAPTER 131, PUBLIC LAWS 1921, BY ADDING A SUBSECTION AT THE END OF SECTION 2 THEREOF AUTHORIZING THE COMMISSIONER OF LABOR AND PRINTING TO AID AND ASSIST VETERANS OF THE WORLD WAR IN SECURING THE ADJUSTMENT OF CLAIMS AGAINST THE FEDERAL GOVERNMENT.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred thirty-one, Public Laws, one thousand nine hundred twenty-one, be and the same is hereby amended by adding at the end of section two thereof a new subsection which shall read as follows:

(c) To aid and assist veterans of the World War in securing the adjustment of claims against the Federal government.

SEC. 2. This act shall take effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

Amendment.

Additional duties: aid in securing World War veterans in securing adjustment of claims.

CHAPTER 289

AN ACT TO PROTECT THE SQUIRRELS ON CAPITOL SQUARE.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any owner or keeper of a dog to permit the same to run at large on the Capitol grounds known as "Capitol Square" or to be thereon unless on leash or otherwise in the immediate physical control of said owner or keeper, or to pursue, worry or harass any squirrel or other wild animal kept on said grounds.

Must not worry or harass squirrels in Public Square.

Violation misdemeanor.

SEC. 2. Any person violating the provisions of this act shall be guilty of a misdemeanor punishable by fine not exceeding fifty dollars or imprisonment not exceeding thirty days.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 290

AN ACT TO AMEND SECTION 4447 OF THE CONSOLIDATED STATUTES, RELATING TO THE ABANDONMENT OF CHILDREN BY THEIR FATHER.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred and forty-seven of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the period at the end thereof and adding in lieu thereof a colon, and further by adding after the said colon the following: "*Provided*, that the abandonment of children by the father shall constitute a continuing offense and shall not be barred by any statute of limitations until the youngest living child shall arrive at the age of eighteen years."

Parents must support children until youngest living child becomes 18 years of age.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 291

AN ACT TO AMEND CHAPTER 86 OF THE PUBLIC LAWS, EXTRA SESSION, 1924, RELATIVE TO PROVIDING FREE TREATMENT FOR INDIGENT TUBERCULAR PATIENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter eighty-six of the Public Laws, extra session, nineteen hundred and twenty-four, be and the same is hereby amended by adding at the end of said section the following: "*Provided*, that nothing in this act shall be interpreted to conflict with or interfere with the provisions contained in section seven thousand one hundred and seventy-nine of the Consolidated Statutes."

Treatment of indigent tubercular patients.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 292

AN ACT TO AMEND SECTION 5067 (h), CONSOLIDATED STATUTES, VOLUME III, IN REGARD TO THE APPORTIONMENT OF THE MOTHERS' AID FUND.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand sixty-seven (h) of the Consolidated Statutes, volume three, one thousand nine hundred and twenty-four, be and the same is hereby amended by striking out that part of the last sentence of said section, beginning with the word "provided" after the words "per capita basis," in line thirteen, and continuing to the end of the section, and by substituting in lieu thereof the following: *Provided*, that if the board of county commissioners of any county shall fail to enter into an agreement with the State on or before the first Monday of June, one thousand nine hundred and twenty-five, or on or before the first Monday in June of any succeeding year, that they will meet the State apportionment for mothers' aid in such county for the ensuing fiscal year, in accordance with the provisions of this act, then the amount apportioned to that county shall revert to the general mothers' aid fund and be available for apportionment to the counties complying with the provisions of this act, on the basis of the population of those counties.

Limitations when county authorities may take advantage of said act, after which time funds apportioned among counties complying.

SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 293

AN ACT TO PLACE CERTAIN SOLDIERS AND WIDOWS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

SECTION 1. That Elisha Howard of Randolph County; Mrs. Elizabeth Stradley of Buncombe County; Mrs. A. B. McElyea of Robeson County; Thomas C. Hart of Greene County; Mrs. Marion Ashe of Jackson County; E. B. Gunter of Wake County; D. H.

Pension list.

Brantley of Iredell County; Hill E. King of Wake County; Helen C. Spell, Mollie Howard, Lucy J. Hall of Sampson County; Lucy Johnson Lawrence, Laura Johnson Leggett of Edgecombe County; T. E. Diggs, Mrs. Mary A. Deese of Anson County, be and are hereby placed on the pension roll for their respective counties. in the fourth class: *Provided*, that the names of those placed upon the pension roll, either by virtue or this or any special act during the session of one thousand nine hundred and twenty-five, be referred to the State Board of Pensions, which shall have full power to investigate and to remove from said pension roll any one who in their judgment should be removed for any cause: *Provided further*, all pensions hereby allowed and provided for shall be payable only after investigation and report by the local county pension boards to the effect that each of said applicants is in fact an ex-Confederate veteran or the wife of such.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 294

AN ACT TO PROTECT THE STATE HIGHWAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to drive any motor vehicle upon the hard surface highways of the State, said motor vehicle having iron or steel tires with spikes or cleats in said tires, without first attaching some smooth surface on said tires so that the spikes or cleats will not damage said highway.

SEC. 2. That any person, firm or corporation violating the provisions of this act shall be guilty of a misdemeanor and upon conviction fined not less than ten dollars or more than one hundred dollars, in the discretion of the court.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

To be submitted
and approved by
various local pen-
sion boards
where said per-
sons reside.

Steel tired
vehicles with
cleats prohibited
on hard surface
roads.

Misdemeanor,
fine.

CHAPTER 295

AN ACT FOR THE RELIEF OF ALEXANDER CLARK, FORMER EMPLOYEE OF THE STATE HOSPITAL AT MORGANTON, AND TO AUTHORIZE THE DIRECTORS OF SAID HOSPITAL TO MAKE SETTLEMENT WITH SAID CLARK OUT OF ANY UNEXPENDED MAINTENANCE FUNDS.

Whereas, one Alexander Clark, a former employee of the State Hospital at Morganton, was seriously and permanently injured while in line of duty under direction of those having authority, the said injury having been caused by a violent patient endeavoring to escape and while such employee was endeavoring to protect the property of the State; and

Preamble.

Whereas, suit may not be maintained against the State in the Superior Court nor against one of the institutions of the State under its patronage and support, and the said employee is apparently without remedy at law; and

Preamble.

Whereas, some compensation should be made a faithful employee injured while in line of duty by the State: Now, therefore,

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That the directors of the State Hospital at Morganton be and they are hereby authorized and empowered in their discretion to make a settlement with the said Alexander Clark for his injury received while in the service of the said State Hospital in such sum as they may deem just and reasonable not to exceed one thousand dollars (\$1,000), which said settlement shall be made out of any funds which have heretofore or shall hereafter be appropriated for maintenance of the said State Hospital at Morganton not otherwise expended.

Permission given to sue in amount not exceeding one thousand dollars.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 296

AN ACT TO AMEND CHAPTER 129, PUBLIC LAWS OF 1921, RELATING TO THE ISSUANCE OF MARRIAGE LICENSES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter one hundred and twenty-nine, Public Laws of one thousand nine hundred and twenty-one, be and the same is hereby amended by striking out all of section two thereof, and inserting the following in lieu thereof:

Amendment.

Marriage certificate to be executed by reputable physician, without charge.

If used outside county to be attested by clerk Superior Court.

"Sec. 2. That such certificate shall be executed by some reputable physician licensed to practice medicine and surgery in the State of North Carolina, whose duty it shall be to examine such applicants and issue such certificate without charge: *Provided, however,* that no such certificate shall be valid outside of the county in which such physician resides unless the same shall be accompanied by a certificate of the clerk of the Superior Court of the county in which such physician resides to the effect that the person who signed such certificate is a reputable physician and surgeon actually engaged in the practice of his profession."

SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 297

AN ACT TO REGULATE THE SPEED OF BUSES CARRYING SCHOOL CHILDREN.

The General Assembly of North Carolina do enact:

SECTION 1. That any person operating a bus carrying school children to or from the schools in this State who shall travel at a greater rate of speed than twenty-five miles per hour along any public street or public highway in the State of North Carolina shall be guilty of a misdemeanor and shall be punished by a fine not in excess of the sum of fifty dollars.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 298

AN ACT TO AMEND SECTION 1126 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO THE POWERS OF RELIGIOUS, EDUCATIONAL OR CHARITABLE CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand one hundred and twenty-six, of the Consolidated Statutes of North Carolina, be and the same is hereby amended by adding after the word "benefit" in

Speed not to exceed 35 miles per hour.

Amendment.

line seven of subsection five of said section, the following: "and in all cases where a religious, educational or charitable corporation or institution shall be, or has been, named as beneficiary in any policy of life insurance by a friend, student, former student or any person who for any reason is loyal to such corporation or institution and has himself or herself paid the premiums on said policy, then such corporation or institution shall be deemed to have an insurable interest in the life of such person."

Relating to insurable interest in life insurance policy.

SEC. 2. That this section shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 299

AN ACT TO AMEND SECTION 8071 OF THE CONSOLIDATED STATUTES, PERMITTING TESTING OF WEIGHTS AND MEASURES BY COUNTY STANDARD KEEPER AT LEAST ONCE EVERY YEAR.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight thousand and seventy-one of the Consolidated Statutes be and the same is hereby amended by striking out the words "two years" and inserting in lieu thereof the word "year," in line six of said section.

Tests to be made annually.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 300

AN ACT TO AMEND SECTIONS 4931, 4932, 4933, 4934 AND 4935 OF THE CONSOLIDATED STATUTES BY PROVIDING FOR A DIRECTOR OF THE BOYS ROAD PATROL.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand nine hundred and thirty-one of the Consolidated Statutes be and the same is hereby amended by striking out in line one of said section, the words "Board of Agriculture," and by inserting in lieu thereof the words "State Board of Education, whose duty it shall be to appoint a director of the work of the boys road patrol in the State of North Carolina."

Amendment.

Forest fires.

SEC. 2. That section four thousand nine hundred and thirty-two of the Consolidated Statutes be and the same is hereby amended by striking out, in line four of said section, the words "Board of Agriculture" and by inserting in lieu thereof the words "State Board of Education," and by adding, at the end of line four, the following words: "and prevent forest fires by extinguishing fire along the public highway."

State Board of Education.

SEC. 3. That section four thousand nine hundred and thirty-three of the Consolidated Statutes be and the same is hereby amended by striking out, in line one of said section, the words "Board of Agriculture" and by inserting in lieu thereof the words "State Board of Education."

State of North Carolina.

SEC. 4. That section four thousand nine hundred and thirty-four of the Consolidated Statutes be and the same is hereby amended by striking out, in lines two and three of said section, the words "Department of Agriculture" and by inserting in lieu thereof the words "State of North Carolina."

State Board of Education.

SEC. 5. That section four thousand nine hundred and thirty-five of the Consolidated Statutes be and the same is hereby amended by striking out, in line four of said section, the words "Board of Agriculture" and by inserting in lieu thereof the words "State Board of Education."

SEC. 6. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 301

AN ACT TO AID IN THE COLLECTION OF LICENSE TAXES IMPOSED IN SCHEDULE "B" OF THE ACT TO RAISE REVENUE.

The General Assembly of North Carolina do enact:

Commissioner of Revenue to furnish two copies of license required under schedule "B" of persons, firms and corporations in county to clerk Superior Court.

SECTION 1. That it shall be the duty of the Commissioner of Revenue to prepare and furnish to the clerks of the Superior Court of each county in this State, twice during each year, two copies of a list of all persons, firms, and corporations in the county of such clerk, who shall have procured licenses to carry on any trade, business, calling or profession, or to enjoy any franchise or privilege, for which license shall be required under schedule "B" of the act to raise revenue then in force.

SEC. 2. That upon the receipt of the two copies of such list, it shall be the duty of the clerk of the court receiving the same

to file one copy in his office for a permanent record to be exhibited to any person interested in the same. The other copy shall be posted by said clerk at the courthouse door of such county for public inspection.

One copy filed.

Other copy published at courthouse door.

SEC. 3. That in addition to furnishing two copies of such list to the clerk of the Superior Court of each county, it shall be the duty of the Commissioner of Revenue to furnish such lists to the solicitor for any or all of the counties of said solicitor's judicial district, if requested by him.

SEC. 4. That the Commissioner of Revenue shall have the right to have prepared and printed suitable forms which shall show the businesses, trades, callings, avocations and professions for which licenses are required under schedule "B" of the act to raise revenue then in force, with suitable blanks to list the names of persons, firms and corporations in each county who shall have procured the licenses so required. He shall pay the expense of the same out of any funds placed at his disposal for the proper enforcement of the act to raise revenue. The said Commissioner of Revenue shall have the right, in his discretion, to furnish other copies of such lists for all or any counties where he thinks the furnishing of such lists would aid in the collection of revenues due the State under said schedule "B" of the act to raise revenue.

Suitable blanks to be prepared.

Other copies of list may be published.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 302

AN ACT TO AMEND ARTICLE 9, SECTION 2480 OF THE CONSOLIDATED STATUTES OF 1919, VOLUME I, RELATIVE TO LIEN ON CROPS FOR ADVANCES.

The General Assembly of North Carolina do enact:

SECTION 1. That article nine, section two thousand four hundred and eighty of the Consolidated Statutes of one thousand nine hundred and nineteen, volume one, be amended by striking out the words "during the year," in the fourth line thereof, and inserting in lieu thereof the words "within one year from the date of the agreement in writing herein required"; by striking out the words "within thirty days after the date," and by adding at the end thereof the proviso: "*Provided*, that the lien shall continue to be good and effective as to any crop or crops which may be harvested after the end of the said year, but that the said lien shall be effective only as to those crops planted within

Lien to continue on crops raised within a period of 12 months after execution of lien.

the period of twelve months after the execution of the said lien, and referred to in the said lien," so that said section when so amended will read as follows:

"Section 2480. *Lien on crops for advances.* If any person makes any advance either in money or supplies to any person who is engaged in or about to engage in the cultivation of the soil, the person making the advances is entitled to a lien on the crops made within one year from that date of the agreement in writing herein required upon the land in the cultivation of which the advance has been expended, in preference to all other liens, except the laborer's and landlord's liens, to the extent of such advances. Before any advance is made an agreement in writing for the advance shall be entered into, specifying the amount to be advanced, or fixing a limit beyond which the advance, if made from time to time during the year, shall not go; and this agreement shall be registered in the office of the register of the county where the person advanced resides: *Provided*, that the lien shall continue to be good and effective as to any crop or crops which may be harvested after the end of the said year, but that the said lien shall be effective only as to those crops planted within the calendar year of the execution of the said lien, and referred to in the said lien."

SEC. 2. That all laws and clauses of laws in conflict herewith to the extent of such conflict are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 303

AN ACT TO PROVIDE FOR THE REPRODUCTION OF CANOVA'S STATUE OF WASHINGTON.

Whereas, the General Assembly of North Carolina, by joint resolution adopted at the annual session in one thousand eight hundred and fifteen, authorized and requested the Governor of this State to purchase on behalf of the State a full length statue of General Washington, and under the authority thereof Governor William Miller engaged the services of Canova, the Roman sculptor, and had executed a full length statue of Washington, which was received at Raleigh, December the twenty-fourth, one thousand eight hundred and twenty-one, and set up in the rotunda of the State House; and

Whereas, the burning of the State House on the morning of June the twenty-first, one thousand eight hundred and thirty-

Lien good on all crops raised within one year from date of the agreement in writing.

Landlord's and laborer's lien protected.

Agreement to be registered in office where person advanced resides.

Applies to crops raised in calendar year in which said lien was made and referred to in said lien.

Preamble.

Preamble.

one, left Canova's statue of Washington a heap of ruin. The General Assembly at its annual session held during the same year, appointed a committee, of which William Gaston was chairman, to provide for the restoration of the statue and appropriated five thousand dollars (\$5,000) for that purpose. An English sculptor, Ball Hughes, was engaged to restore the statue. One thousand dollars as earnest money was paid to him, but the effort proved impracticable as the artist had insufficient material or design in the old ruins with which to restore the statue. Canova had died in one thousand eight hundred and twenty-two, and the existence of the original model being then unknown in America the question of restoring the statue was definitely abandoned, and the ruins were placed in the State Museum, where an eminent sculptor recently appraised their value at something near fifty thousand dollars; and

Whereas, in one thousand nine hundred and eight the Secretary of the North Carolina Historical Association, Mr. R. D. W. Connor, accidentally learned through Honorable Belamy Storer, then American ambassador to Austria, that the original model made by Canova himself still existed in the Canova Museum at Passagno, Italy, and thereafter through the proper diplomatic channels made request for permission to have made a copy of the model. Whereupon, the Italian government at its own expense had a reproduction of the cast made and presented it to the North Carolina Historical Commission, by whom it was received in one thousand nine hundred and ten, and is now preserved in the North Carolina Hall of History; and

Preamble.

Whereas, the General Assembly, at the regular session in one thousand nine hundred and twenty-three, provided in chapter two hundred and fifty-three, Public Laws, for the appointment of a "commission on the reproduction of the Canova statue of Washington," and charged it with the duty of collecting data and making recommendation relative to the reproduction in marble of said statue. The said commission made its report. The report of the said commission was presented to and ordered printed by the General Assembly at the present session, and in the said report are recommendations that the statue be reproduced and that four thousand dollars be appropriated for that purpose: Now, therefore,

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That the commission on the reproduction of the Canova statue of Washington provided for in chapter two hundred and fifty-three of the Public Laws of one thousand nine hundred and twenty-three be and it is hereby continued, and to the commission as now constituted, consisting of R. D. W. Connor, as chairman and Senator Walter Woodson and Repre-

Names of
committee.

sentative R. O. Everett, there is hereby added the Governor of North Carolina, A. W. McLean, and the Secretary of State, W. N. Everett.

Authority of
commission.

SEC. 2. That the said commission is authorized and directed to have reproduced in carara marble, from the model now owned by North Carolina, the Canova statue of Washington, and to have the said statue suitably placed in one of the public buildings or on the public grounds of the State of North Carolina.

Costs to be paid
by private indi-
viduals.

SEC. 3. That the cost of the reproduction of the said statue as hereinbefore provided shall be borne by individuals and the funds therefor shall be raised by private subscription.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 304

AN ACT TO PROVIDE FUNDS FOR THE OPERATING DEFICIT OF THE NORTH CAROLINA COLLEGE FOR NEGROES AT DURHAM.

Preamble.

Whereas, a deficit accruing out of the operation of the North Carolina College for Negroes at Durham has accumulated to the amount of ten thousand dollars (\$10,000); and

Preamble.

Whereas, the failure to provide for said deficit at the present time will seriously interfere with and perhaps cause the closing down of said institution before June thirtieth, one thousand nine hundred and twenty-five; and

Preamble.

Whereas, it is necessary to provide for the immediate payment of said deficit; and

Preamble.

Whereas, the appropriation made by the General Assembly of one thousand nine hundred and twenty-three for said college have been exhausted: Now, therefore,

The General Assembly of North Carolina do enact:

\$10,000 author-
ized to be paid
out of general
fund.

SECTION 1. That the State Treasurer be and he is hereby authorized and directed to pay the said deficit not exceeding the sum of ten thousand dollars (\$10,000), and the amount thereof is hereby transferred to and declared to be a part of the debit balance of the State treasury to be charged to the general fund of the State and to be included in the general debit balance of the general funds of the treasury at the end of the fiscal year on June thirtieth, one thousand nine hundred and twenty-five. That the said deficit of the said college is made a part of the balance provided for in a bill enacted at the present session of the General Assembly authorizing the

funding of the general debit balance of the general fund as of June thirtieth, one thousand nine hundred and twenty-five.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 305

AN ACT TO RELIEVE CONGESTION IN COURT DOCKETS AND TO PROVIDE NEEDED FACILITIES FOR SPEEDY TRIAL OF CAUSES AND TO CONFER CIVIL JURISDICTION ON COUNTY RECORDERS' COURTS AND OTHER COUNTY COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That in any county of this State in which there is now established by law, whether by general or special act or in which there may hereafter be established by general or special law, a recorder's court or a county court which possesses county-wide criminal jurisdiction of misdemeanors and also possesses jurisdiction in criminal matters to bind over to the Superior Court persons charged with felony, the board of commissioners of such county may, at any regular meeting thereof after the ratification of this act, pass a resolution conferring upon such above designated recorder's court or county court civil jurisdiction as hereinafter provided, and when such resolution is duly adopted by said board of commissioners according to law such recorder's court or county court herein above designated shall have and exercise the civil jurisdiction hereinafter provided with the right to try and determine civil action as hereinafter provided.

Board of commissioners may establish general county court.

SEC. 2 (a). Concurrent jurisdiction with justices of the peace in all civil actions, matters and proceedings including all proceedings whatever, provisional and remedial to civil action which are now or hereafter may be within the jurisdiction of justices of the peace.

Jurisdiction.

(b) Concurrent jurisdiction with the Superior Court in all civil action, matters and proceedings including all proceedings whatever, ancillary, provisional and remedial in civil actions founded on contract or tort, wherein the Superior Court of such county now has exclusive original jurisdiction: *Provided*, that the sum remanded or the value of the property in controversy shall not exceed twenty-five hundred dollars, and the title to

Jurisdiction.

real estate shall not be in controversy; and *provided further*, that no injunctive relief may be granted.

Jury trial.

SEC. 3 (a). *Jury trial.* That the jurors for said court for the trial of civil causes shall be selected in the same manner and under the same laws as now provided for the selection of jurors in the trial of civil action in the Superior Court of such county: *Provided, however*, the trial by jury may be waived in those causes embraced in section 2, subsection (a), of this act by written consent of the parties thereto.

Pay of jurors.

(b) *Pay of jurors.* That the jurors shall receive the same compensation as now provided by law for jurors serving in the Superior Court of such county and to be paid by the treasurer of such county, as jurors in the Superior Court are now paid, on presentation of a ticket duly issued by the clerk of the Superior Court of such county.

Selection of
jurors by county
commissioners.

(c) That the board of commissioners of such county shall select the jury for such court from the same jury box in the same manner and under the same provisions as is now provided for the selection of jurors for the regular terms of Superior Court held in such county.

Challenges.

(d) *Challenges.* That the challenges allowed in the trial of civil causes hereinabove provided for shall be the same in number and for the same causes as are allowed in the trial of civil causes in the Superior Court; and that all jurors drawn from the box shall be regular jurors and the said court shall have the same power to summons tales jurors as the Superior Court now has, and the jury shall be composed of twelve in number.

Terms of court.

SEC. 4. *Terms of court.* That at the time of the passage of the resolution of the board of commissioners of such county herein referred in section one of this act, that the board of commissioners of such county shall also by resolution duly adopted fix, determine and designate the terms of such court for the trial of civil causes provided for herein in this act. And such terms shall begin on Monday and continue for one week unless the cases ready for trial shall be tried and disposed of before the expiration of such week.

May cancel one
or more terms
of court.

SEC. 5. That in the event it should appear to the recorder or judge of the county court hereinabove designated in section one of this act that there would be no cases at issue and for trial at any one of the weeks or terms of court designated by said resolution of the board of county commissioners, then and in that event he may cancel any one or more of said terms of court. Upon presentation by the recorder of such court or the judge of such county court of a statement to the board of commissioners of said county setting forth that an accumulation of civil causes exists in the court hereinabove provided for, the board of commissioners of such county may prescribe additional terms

Additional terms
of court.

for the trial of civil actions, but no such additional terms for the trial of civil actions shall be called except upon thirty days notice to be posted at the courthouse door.

SEC. 6. That the witnesses shall be summoned by a subpoena issued by the clerk of the Superior Court in the same manner as now provided for the summoning of witnesses for the trial of causes in the Superior Court, and shall be allowed the same compensation to be taxed as cost by the clerk of the Superior Court.

Witnesses sub-
poenaed.

SEC. 7 (a) *Appeal and stay bonds.* That appeals may be taken by either the plaintiff or defendant in actions tried in such court to the Superior Court of Durham County in term time for errors assigned in matters of law in the same manner and under the same requirement as is now provided by law for appeals from the Superior Court to the Supreme Court, with the exception that the records may be typewritten instead of printed, and only one copy thereof shall be required; that the time for taking and perfecting appeals shall be counted from the end of the terms; and that upon appeal from such court to Superior Court the Superior Court may either affirm, modify and affirm the judgment of the court provided for in this act or remand the cause to such court for a new trial.

Appeal and
stay bonds.

(b) That bonds to stay execution shall be the same as now required for appeal from the Superior Court to the Supreme Court; and that the judgment of the Superior Court shall be certified to the court provided for in this act and that final judgment may be rendered unless there is an appeal to Supreme Court, and that in case of an appeal to Supreme Court upon the filing of a certificate from the Supreme Court to the Superior Court such certificate shall be transmitted by the clerk of Superior Court to the clerk of the court herein provided for who is the Superior Court clerk ex officio the clerk of the court herein provided for.

Judgment.

SEC. 8. That all actions shall be commenced in said court by summons running in the name of the State, issued by the clerk of the Superior Court of such county and shall be returnable on Monday of the term after service, provided service shall be had in ten days before said term; otherwise the summons shall be returnable on Monday of the next succeeding term after service. Plaintiff shall file a written complaint on or before the return date of such summons, and defendant shall file a written answer or demurrer or make a motion in writing during the term to which summons is returnable, and in that case the actions shall stand for trial at the next succeeding term.

Actions com-
menced by
summons.

File written com-
plaint.

SEC. 9. *Judgments docketed.* That the judgments of said court shall be enforced by execution of the clerk thereof return-

Judgments
docketed.

able within twenty days; that transcript of said judgment may be docketed in the Superior Court of Durham County and become a judgment of the Superior Court just as though said action was tried in the Superior Court and in the same manner and under the same provisions.

Process.

SEC. 10. *Process.* That the process of said court while exercising the jurisdiction of a justice of the peace shall not run outside of the county in which said court is established. In all other cases its process shall run as process issuing out of Superior Court.

Removals.

SEC. 11. *Removals.* That when upon affidavit made before entering upon any trial for any cause before any justice of the peace of the county in which such court is established it shall appear proper for said cause to be removed for trial to some other justice of the peace as is now provided by law, said cause may be removed for trial before the court provided for in this act.

Rules of court.

SEC. 12. *Rules of court.* That the rules of practice prescribed by law for the Superior Court for the trial of all causes shall apply to this court except such as may be waived by the parties litigant.

Cost bonds.

SEC. 13. *Cost bonds.* That the statute relating to bonds for cost and for suits without bonds for cost that now apply to Superior Court shall also apply to this court, but this shall not be construed to require bonds for cost in cases arising under section one, subsection (a), of this act, except as is now provided by law for such bonds in civil causes before justices of the peace. Whenever the statute provides for a thing to be done by the clerk of the Superior Court, or by the judge of the Superior Court, or by either, the same thing may be performed by the clerk of the court or the judge of the court herein provided for in actions pending in said court, and this provision shall apply especially to all provisional remedies as now provided by statute, except special proceedings.

Salary.

SEC. 14 (a). *Salary.* That the salary of the recorder or the judge of the county court shall be increased in such an amount as the board of commissioners of the county may determine and be paid out of such fund as is now authorized by law for the payment of such salary, and he shall preside over all of the civil terms of court herein provided for except as follows:

(b) That the substitute recorder, in case there is one provided for by law for such recorder's court, of the assistant of substitute judge of the county court, is empowered and authorized to hold a criminal session of such recorder's court or county court at the same time the recorder is holding the civil term, and that all civil terms of the court hereby established shall be held where the regular Superior Court terms are held in such

counties, but there shall be no terms to conflict with the regular Superior Court terms.

(c) That in the absence of the judge of the recorder's court or judge of the county court from any civil term on account of sickness or is otherwise absent, then said term shall be presided over by an assistant judge, who shall be appointed by the board of commissioners of the county, and whose salary shall be fixed by the said board of county commissioners; and said salary shall be paid out of the said fund and in the same manner as is provided for the payment of the salary of the recorder or judge of the county court respectively, and said assistant judge or recorder shall be governed by the same rule and required to take the same oath as is now provided for the recorder of the recorder's court or judge of the county court of such county.

Assistant judge
to preside.

SEC. 15. *Costs.* That all costs shall be the same as when said causes are tried in the Superior Court, and shall be collected and paid out in the same manner under the same rules and under the same law as is provided for the trial of such causes in the Superior Court.

Costs.

SEC. 16. *Clerk.* That the clerk of the Superior Court of such county by himself or by his deputies duly appointed according to law shall ex officio perform the duties of clerk of the court herein provided for in civil actions, and should it become necessary in the opinion of said clerk to procure additional help to perform said duties, then he may do so and the salary of such additional deputy or clerks shall be fixed by the board of commissioners of said county, and paid out of the fund and in the same manner as is now provided by law for the payment of the clerk of Superior Court of such county or his deputies.

Clerk.

SEC. 17. *Procedure.* That the procedure for the trial of civil causes in the court herein provided for, except as herein otherwise provided, shall follow the rules and principles laid down in the chapter of civil procedure of the Consolidated Statutes and acts amendatory thereof in so far as the same can be adapted to the needs and requirements of said court. And in counties wherein such court is established in which there is a court stenographer, such court stenographer shall act as stenographer in such court for the trial of civil causes, and shall be provided a salary to be paid out of the same fund and in the same manner as is now provided for the payment of said court stenographer of the Superior Court of such county; that the said court herein provided for shall when established be a court of record, and the same dockets filed and records of the Superior Court shall be used for the same so far as may be,

Procedure.

and the clerk shall provide any and all necessary additional files, dockets and records as may appear to him to be necessary for the trial of civil actions in said court, and the cost of the same shall be paid as is now provided by law for the payment of such files, dockets and records.

Civil cases pending within jurisdiction of this court to be transferred to this court.

SEC. 18. *Civil causes pending.* That all civil causes now pending in Superior Court of such county coming within the provisions of this act, shall be triable in the court herein provided for in this act and come within the provisions of said act, and it shall be the duty of the clerk of the Superior Court of such county to prepare the calendars and docket so that the procedure may be had for the trial of said causes as soon as may be.

First court.

SEC. 19. *First court.* That the first session of the court herein provided for shall be held at the time fixed by the board of commissioners of the county in which said court shall be provided for, but the same shall not be held within less than thirty days from the date of the resolutions hereinbefore provided for establishing and conferring civil jurisdiction of said court and providing for the terms thereof.

Conflicting acts repealed.

SEC. 20. That all laws and clauses of laws in conflict with the provisions of this act shall be and the same are hereby repealed, but this shall not be construed to repeal or interfere with the jurisdiction in civil matters of any county recorder's court or county court or any municipal court possessing and exercising jurisdiction at this time in the trial of civil causes as provided by law, except that this act shall be construed as additional to such powers now possessed by any of said courts when the same shall be adopted, established or put into force and effect by resolution of the board of commissioners as herein above provided for in section one of this act. This act shall not apply to the counties now composing the sixteenth and seventeenth judicial districts, Robeson, Haywood, Transylvania, Avery, Jackson, Gaston, Rowan and Vance counties.

Application of act.

SEC. 21. *Provided,* the provisions of this act shall not affect the first, second, third, fourth, fifth, sixth, seventh, eighth, ninth, eleventh, twelfth, thirteenth, fourteenth, fifteenth, sixteenth, seventeenth, eighteenth, nineteenth, twentieth judicial districts.

SEC. 22. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 306

AN ACT TO PROVIDE UNIFORMITY IN THE APPOINTMENT OF BOARDS OF TRUSTEES, DIRECTORS AND MANAGERS OF VARIOUS INSTITUTIONS MAINTAINED BY THE STATE, AND TO AMEND CERTAIN SECTIONS OF THE CONSOLIDATED STATUTES RELATING THERETO, AND TO REPEAL CERTAIN STATUTES NOW IN FORCE RELATING THERETO.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand three hundred and thirteen and section seven thousand three hundred and sixteen of the Consolidated Statutes be amended so as to hereafter read as follows:

"Section seven thousand three hundred and thirteen. The board of trustees of the Stonewall Jackson Manual Training and Industrial School is hereby declared a body corporate, by which name they may sue and be sued, plead and be impleaded, hold, use, sell and convey real estate, receive donations, gifts and appropriations and do all other things necessary and requisite for the purpose of carrying out the intent and purposes for which it is organized."

Trustees of Stonewall Jackson Training School a body corporate.

SEC. 2. "Section seven thousand three hundred and sixteen. The board of trustees of the Stonewall Jackson Manual Training and Industrial School shall consist of eleven (11) persons, whose terms of office shall be four years from the date of their appointment as herein provided for. Within thirty days after the ratification of this act the Governor shall name and appoint six (6) members of the board of trustees, and within six months from the ratification of this act the Governor shall name five (5) other members of the said board. At the time of naming and appointing the members as herein provided the Governor shall designate which of the present board are to be succeeded by his nominees and appointees. Should any vacancy occur in the said board, the Governor shall fill the same by appointment. The superintendent of the school shall from time to time notify the Governor as to any vacancies which shall occur and the expiration of the term of office of the members of the board. The Governor shall transmit to the Senate at the next session of the General Assembly following his appointment the names of the persons appointed by him for confirmation."

Consist of 11 persons.

Terms of office.

Governor to designate members of present board.

Vacancy filled by Governor.

Trustees to be confirmed by Senate.

SEC. 3. That section two, chapter one hundred eighty-three of the Public Laws of one thousand nine hundred and twenty-one, being section six thousand one hundred and fifty-nine (a),

volume three of the Consolidated Statutes, be amended so as to hereafter read as follows:

Management of certain charitable institutions by boards of trustees; appointment; quorum; tenure of office.

Governor to appoint.

"Section six thousand one hundred and fifty-nine (a). *Management of certain charitable institutions by boards of trustees; appointment; quorum; term of office.* Each of the following charitable institutions of the State, to wit: The State Hospital at Morganton; the State Hospital at Raleigh; the State Hospital at Goldsboro, and the Caswell Training School at Kinston shall be under the management of a board of nine (9) directors or trustees to be appointed by the Governor, no two (2) of whom shall be residents of the same county. Within thirty days from the ratification of this act, the Governor shall appoint five (5) directors and within six months from the ratification of this act the Governor shall appoint four (4) directors. At the time of making the appointment, the Governor shall designate which members of the present board are to be succeeded by his appointees. The terms of office of said directors or trustees shall be four years from the date of appointment. All vacancies shall be filled by the Governor. The Governor shall transmit to the Senate at the next session of the General Assembly the names of the persons appointed by him for confirmation. Five directors shall constitute a quorum, except when three are by law empowered to act for special purposes."

SEC. 4. That section seven thousand three hundred and thirty of the Consolidated Statutes be amended so as to hereafter read as follows:

Manager appointed by Governor.

"Section seven thousand three hundred and thirty. *Board of managers; term of office; compensation.* The State Home and Industrial School for Girls and Women shall be under the control and management of a board of five (5) managers; three of whom shall be women and two of whom shall be men. All managers shall be appointed by the Governor, and the term of each manager shall be four years from and after the date of his or her appointment. Within thirty days from the ratification of this act the Governor shall appoint three managers and within six months he shall appoint the remaining two. At the time of making the appointments he shall name which of the present managers are to be succeeded by his appointees. All vacancies occurring shall be filled by the Governor. The Governor shall transmit the names of his appointees to the Senate at the next session of the General Assembly for confirmation. Each member of the board shall be entitled to receive his or her necessary expenses while engaged in the business of the institution."

SEC. 5. That section two of chapter two hundred fifty-four of the Public Laws of one thousand nine hundred twenty-three, being section seven thousand three hundred and sixty-two (b)

of the Consolidated Statutes, volume three, be amended so as to hereafter read as follows:

"Seven thousand three hundred and sixty-two (b). *Trustees; appointments; terms; expenses.* The Eastern Carolina Industrial School for Boys shall be under the control and management of a board of five trustees. The said trustees shall be appointed by the Governor of the State and the term of each trustee shall be four years from and after the date of his or her appointment. Within thirty days after the ratification of this act the Governor shall appoint three of the trustees and within six months after the ratification of this act the Governor shall appoint the remaining two. At the time of making the appointment the Governor shall designate which of the present trustees are to be succeeded by his appointees. All vacancies occurring in the board shall be filled by the Governor. The Governor shall transmit to the Senate at the next session of the General Assembly the names of his appointees for confirmation. Each member of the board shall be entitled to receive necessary expenses for each and every day engaged in the business of the institution."

East Carolina Industrial School;
five trustees.

Governor
appoints.

SEC. 6. That section two of chapter one hundred ninety of the Public Laws of one thousand nine hundred and twenty-one, being section five thousand nine hundred and twelve (b) of the Consolidated Statutes, volume three, be amended so as to hereafter read as follows:

"Five thousand nine hundred and twelve (b). *Control and management; Trustees.* The State Training School for Negro Boys shall be under the control and management of a board of five trustees. All of the trustees shall be appointed by the Governor. Within thirty days from the ratification of this act the Governor shall appoint three of the trustees and within six months the remaining two. At the time of making the appointments the Governor shall designate which of the present trustees are to be succeeded by his appointees. The terms of the said trustees shall be four years from and after the date of their appointment. The Governor shall transmit the names of his appointees to the Senate at the next session of the General Assembly for confirmation. All vacancies shall be filled by the Governor. Each member of the board of trustees shall be entitled to receive actual expenses while engaged in the business of the institution."

State Training
School for Negro
Boys.

Governor
appoints trustees.

Confirmed by
Senate.

SEC. 7. That section five thousand eight hundred and sixty-six of the Consolidated Statutes, being also section five thousand eight hundred and sixty-six of the Consolidated Statutes, volume three, be amended so as to hereafter read as follows:

"Five thousand eight hundred and sixty-six. *Board of trustees; appointments; terms; vacancies; oath.* The said board of trustees of the East Carolina Teachers' College shall be composed

East Carolina
Teachers' College.

Governor
appoints.

of nine (9) persons, together with the State Superintendent of Public Instruction as chairman ex officio, said trustees to be appointed by the Governor; the term of office of the trustees, other than the chairman shall be four (4) years from and after the date of their appointment. All vacancies occurring in the board shall be filled by the Governor. Within thirty days from the ratification of this act the Governor shall appoint six members of the board and within six months after the ratification of this act the Governor shall appoint the remaining three. At the time of making the appointment the Governor shall designate which of the present trustees are to be succeeded by his appointees. The Governor shall transmit the names of his appointees to the Senate at the next session of the General Assembly for confirmation."

Confirmed by
Senate.

SEC. 8. Section five thousand seven hundred and seventy-five, volume three of the Consolidated Statutes, is hereby amended, so that the words "and concerning the selection of members of the board of trustees" are and the same are hereby stricken out.

Governor
appoints.

SEC. 9. *Trustees for Elizabeth City State Normal School at Elizabeth City; the Fayetteville State Normal School at Fayetteville; Cherokee Indian Normal School at Pembroke; State Teachers' College for Negroes at Winston-Salem.* The Governor shall appoint for each of the following institutions: The Elizabeth City State Normal School at Elizabeth City, the Fayetteville State Normal School at Fayetteville; Cherokee Indian Normal School at Pembroke; State Teachers' College for Negroes at Winston-Salem, nine (9) trustees, five of whom shall be appointed within thirty days from the passage of this act and four of whom shall be appointed within six months from the passage of this act. At the time of making such appointment the Governor shall name which of the present boards are to be succeeded by his appointees. The terms of the said trustees shall be four years from the date of their appointment. The Governor shall fill all vacancies. The Governor shall transmit to the Senate at the next session of the General Assembly following his appointment the names of persons appointed by him for confirmation.

Senate confirms.

Governor
appoints.

SEC. 9 (a). *Trustees or directors of the North Carolina College for Negroes at Durham.* There shall be twelve (12) trustees for the North Carolina College for Negroes at Durham. Within thirty days from the passage of this act the Governor shall appoint seven (7) members for each of said boards and within six months from the passage of this act the Governor shall appoint five (5) members for each of said boards. At the time of making such appointments he shall designate the members of the present board who are to be succeeded by his appointees. All vacancies are to be filled by the Governor. The Governor

shall transmit to the Senate at the next session of the General Assembly following his appointment the names of the persons appointed by him for confirmation. Senate confirms.

SEC. 10. That section five thousand eight hundred and seventy-three of the Consolidated Statutes be and the same is hereby amended so as to hereafter read as follows:

"Five thousand eight hundred seventy-three. *Directors; appointment; terms; vacancies.* There shall be eleven (11) directors of the School for the Blind and Deaf at Raleigh, to be appointed by the Governor. With thirty days from the passage of this act the Governor shall appoint six directors and within six months from the passage of this act the Governor shall appoint five directors. At the time of making the appointment the Governor shall designate which of the present members of the board are to be succeeded by his nominees and appointees. The terms of the directors shall be four years from their appointment. The Governor shall fill all vacancies. The Governor shall transmit to the Senate at the next session of the General Assembly the names of his appointees for confirmation." Governor appoints directors.

Senate confirms.

SEC. 11. That section five thousand eight hundred and eighty-nine of the Consolidated Statutes be amended so as to hereafter read as follows:

"Five thousand eight hundred and eighty-nine. *Directors; terms; vacancies.* The North Carolina School for the Deaf at Morganton shall be under the control and management of a board of directors consisting of seven (7) members. Within thirty days from the passage of this act the Governor shall appoint four directors, and within six months from the passage of this act the Governor shall appoint three directors. At the time of making such appointment the Governor shall designate which of the present board are to be succeeded by his appointees. The terms of the said trustees shall be four years from the date of their appointment. The Governor shall fill all vacancies. The Governor shall transmit to Senate at the next session of the General Assembly the names of his appointees for confirmation." Governor appoints.

Senate confirms.

SEC. 12. That section seven thousand one hundred and seventy-two, volume three of the Consolidated Statutes, be amended so as to hereafter read as follows:

"Section seven thousand one hundred and seventy-two. *Directors of State Sanatorium for Tuberculosis.* The body politic and corporate existing under the name and style of the North Carolina Sanatorium for the Treatment of Tuberculosis shall be controlled and managed by a board of directors composed of nine (9) members to be appointed by the Governor. Within thirty days after the passage of this act the Governor shall name Governor appoints.

five (5) of said directors and within six months after the passage of this act the Governor shall name the remaining four (4) of said directors. At the time of naming the directors the Governor shall designate which of the present board his appointees are to succeed. All vacancies shall be filled by the Governor. The terms of the directors shall be four years from and after the date of their appointment. The Governor shall transmit to the Senate at the next session of the General Assembly the names of his appointees for confirmation."

Senate confirms.

SEC. 13. Each of the directors, trustees, managers or other persons whose appointments are herein provided for shall hold office until his or her successor or successors have been appointed and qualified according to law.

Governor may remove without giving reason therefor.

SEC. 14. The Governor shall have the power to remove any member of any of the boards of the institutions herein named, by whatsoever name called, whenever in his opinion it is to the best interest of the State to remove such person, and the Governor shall not be required to give any reason for such removal.

Conflicting laws repealed.

SEC. 15. All laws and clauses of laws in conflict with this act are hereby repealed, including House bill one thousand one hundred and forty-six; Senate bill six hundred and ninety-six, enacted at the present session.

SEC. 16. This act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 307

AN ACT TO AMEND AN ACT OF THE GENERAL ASSEMBLY OF NORTH CAROLINA, SESSION 1925, ENTITLED "AN ACT TO RAISE REVENUE" RATIFIED MARCH 10, 1925.

The General Assembly of North Carolina do enact:

Repealing section 81-C.

SECTION 1. That the act of the General Assembly of North Carolina, session one thousand nine hundred and twenty-five, entitled "An Act to Raise Revenue" ratified March tenth, one thousand nine hundred and twenty-five, be and the same is amended by striking out of said act all of section eighty-one C.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 308

AN ACT TO AMEND SECTION 1573 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO SENTENCING PRISONERS ON THE ROADS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand five hundred and seventy-three of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting after the word "district" and before the word "which," in line eight of said section, the words "or any county within any adjoining judicial district."

Prisoners may be sentenced to county in adjoining district.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 309

AN ACT, SUPPLEMENTAL TO AN ACT, ENTITLED AN ACT TO AMEND SECTIONS 6058, 6059, 6060, 6061, 6062, 6067, 6068, 6069, 6070, 6071, 6072, AND 6073 OF CHAPTER 98 OF THE CONSOLIDATED STATUTES ENTITLED "FIREMEN'S RELIEF FUND," BEING H. B. NO. 351, S. B. NO. 298, RATIFIED ON THE 21ST DAY OF FEBRUARY, 1925, FILE NO. 244.

The General Assembly of North Carolina do enact:

SECTION 1. That House bill number three hundred and fifty-one, Senate bill number two hundred and ninety-eight, ratified February twenty-first, one thousand nine hundred and twenty-five, file number two hundred and forty-four, be and the same is hereby amended as follows: In line twelve of section six thousand seventy-one, after the word "fund," strike out the colon and insert in lieu thereof a period. Amend said section further by striking out after the word "fund," in line eleven, all of the remainder of said section.

Supplemental act.

SEC. 2. Amend section six thousand seventy-two at the end of said section by striking out the period and inserting in lieu thereof a colon and amend said section further by inserting at the end of said section after the colon: "*Provided, however,* that the failure of any department to have a delegate or representative present at the annual meeting of the association shall not have such effect if in the opinion of a majority of the executive committee of said association such delegate or representative had a valid excuse for his failure so to attend."

Annual meeting of association.

Delegates failing to attend.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 310

AN ACT TO AMEND SECTION 1870 OF THE CONSOLIDATED STATUTES SO AS TO FIX THE NUMBER OF ASSISTANT COMMISSIONERS TO THE FISHERIES COMMISSION BOARD.

The General Assembly of North Carolina do enact:

Increasing from
two to three
assistants.

SECTION 1. That section one thousand eight hundred and seventy of the Consolidated Statutes be and the same is hereby amended by striking out the word "two," in line eight, and inserting in lieu thereof the word "three."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 311

AN ACT TO AMEND SECTION 2, OF CHAPTER 11, OF THE PUBLIC LAWS OF NORTH CAROLINA, EXTRA SESSION, 1924, RELATING TO THE CHARGES FOR INSPECTION OF VEAL CALVES.

The General Assembly of North Carolina do enact:

Ten cents
charged for each
veal calf in-
spected.

SECTION 1. That section two of chapter eleven of the Public Laws of North Carolina, extra session of one thousand nine hundred and twenty-four, be and the same is hereby amended by inserting, in line four of said section after the word "inspected" and before the word "that," the following: "Ten cents for each and every veal calf inspected."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 312

AN ACT TO AMEND SECTION 16 OF "AN ACT TO PROVIDE . FOR THE CONSTRUCTION AND MAINTENANCE OF A STATE SYSTEM OF HARD-SURFACED AND OTHER DEPENDABLE ROADS CONNECTING BY THE MOST PRACTICABLE ROUTES THE VARIOUS COUNTY-SEATS AND OTHER PRINCIPAL TOWNS OF EVERY COUNTY IN THE STATE FOR THE DEVELOPMENT OF AGRICULTURE, COMMERCIAL AND INDUSTRIAL INTERESTS OF THE STATE, AND TO SECURE BENEFITS OF FEDERAL AID THEREFORE, AND FOR OTHER PURPOSES," PUBLIC LAWS, SESSION, 1921, AS AMENDED BY SECTION 1923, RATIFIED THIS 5TH DAY OF MARCH, A.D. 1923.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixteen of the "Act to provide for the construction and maintenance of a State system of hard-surfaced and other dependable roads connecting by the most practicable routes the various county-seats and other principal towns of every county in the State for the development of agriculture, commercial and industrial interests of the State, and to secure benefits of Federal aid therefor, and for other purposes" be amended by adding at the end thereof the following: "*Provided* further, that when said State Highway Commission shall designate any portion of any street running through any city or town as a part of said State highway system and shall build such connecting link and said State Highway Commission and said city or town shall find it to be to the best interest of said city or town to pave said street or road in addition to that portion thereof paved by said State Highway Commission, also to lay curbs and gutters, lay and install water, sewer, gas, or other pipe lines or conduits, then and in that event such city or town may and is hereby authorized and empowered to declare an assessment district as to the street or road to be so improved, and improve the same without petition by the owners of property abutting thereon, and the cost of such improvement so done by the State Highway Commission and said city or town including the laying of curbs and gutters and the laying and installation of water, sewer, gas, or other pipe lines or conduits, exclusive of so much of the cost incurred at street intersections and the share the railroads or street railways whose tracks are laid in said street, shall be specially assessed upon lots or parcels of land abutting directly on the improvements according to the extent of the respective frontage thereon by an equal rate per foot of such frontage in such proportion as the gov-

Proviso.

Assessment district.

Improvement done may be assessed against improved property.

Notice of levy.

erning body of such city or town may direct; and *provided further*, that before any such assessments are finally levied notice of the levy of such proposed assessment shall be published in a newspaper in such city or town ten (10) days prior to the meeting at which said proposed assessments are to be made, which notice shall designate the street so paved and the names of the owners whose lots are to be so specially assessed, the frontage thereof and the amount of such proposed assessment."

SEC. 2. This act shall apply only to the county of Durham.

SEC. 3. This act to be in full force and effect from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 313

AN ACT TO AMEND SECTIONS 7282, 7283 AND 7284 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, WITH REFERENCE TO ESTABLISHMENT OF COUNTY TUBERCULOSIS HOSPITALS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand two hundred and eighty-two (7282) of the Consolidated Statutes of North Carolina be and the same is hereby repealed, and the following section substituted in lieu thereof:

Board of managers composed of five members.

Chairman of board of commissioners to be chairman of said board.

Serve for a term of four years.

Board of managers; term of office; compensation. For each hospital so established, the board of county commissioners shall, by a majority vote, elect a board of managers to consist of five members, of whom one shall be a member of said board of commissioners and shall be chairman of said board of managers. None of the remaining four members of said board of managers shall be a member of the board of commissioners. The chairman of said board of managers shall be elected for a term of two years, and the other members of said board of managers shall be elected for terms of four years each: *Provided*, that at the first election of said board of managers the chairman shall be elected for a term equal to the unexpired portion of his term as a member of the board of commissioners, and of the remaining members of said board of managers one member shall be elected for a term of one year, one member for a term of two years, one member for a term of three years, and one member for a term of four years: *Provided*, also, that any vacancy in said board, occurring at any time, shall be filled by the board of commissioners for the unexpired term. In all counties having a health officer, such health officer, in addition to the five elected

Health officer to be ex officio member.

members, shall be ex officio a member of such board of managers. Women shall be eligible to said board of managers. The compensation of the members of said board of managers shall be the same as that of the members of the board of commissioners: *Provided*, that in counties in which the chairman of the board of commissioners receives a fixed salary, and the remaining members of said board are compensated upon the basis of per diem and mileage, the compensation of the members of the board of managers shall be equal to that of the members of the board of commissioners, paid upon a per diem and mileage basis. The chairman of the board of managers shall be entitled to the same compensation as other members of said board, in addition to his compensation as a member of the board of commissioners. The county health officer, however, shall not receive compensation as a member of said board of managers: *Provided*, that this act shall not affect the present term of office of any member of a board of managers elected prior to the passage of this act, but as to such members this act shall become effective as their present terms of office, respectively, shall expire.

Proviso.

Compensation.

Proviso.

SEC. 2. That section seven thousand two hundred and eighty-three (7283) of the Consolidated Statutes of North Carolina shall be and the same is hereby amended by adding at the end thereof the following:

Amendment.

Provided, that the board of commissioners, in their discretion, either may appoint the board of managers following the official determination of the election, in which event said board of managers shall have the sole authority as to the selection of a site for such hospital, the purchase of lands therefor, and the erecting and equipping of the buildings for such hospital; or the said board of commissioners may defer the appointment of said board of managers until such hospital is constructed, in which event said board of commissioners shall, themselves, select the site for such hospital, purchase lands therefor, erect and equip, or make contracts for erecting and equipping the buildings for such hospital, and shall thereafter turn such hospital over to said board of managers to be operated and maintained in accordance with this article.

To have sole authority to select site.

Erect and equip buildings.

Make contracts.

SEC. 3. That section seven thousand two hundred and eighty-four (7284) of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the last two sentences of said section, as amended by chapter one hundred and seventy-eight (178), Public Laws of one thousand nine hundred twenty-one, and published in volume three, Consolidated Statutes, and substituting in lieu thereof the following:

Amendment.

In case the board of commissioners of any county, or the people of any county, do not decide to issue bonds for the erection of

Special tax.

such hospital, but do decide to levy the special tax provided for in section seven thousand two hundred and eighty (7280) of the Consolidated Statutes, they may make arrangements with the board having in charge the State Sanatorium at Montrose for the maintenance and care of tubercular patients of such county.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 314

AN ACT TO AMEND SECTION 1680, CONSOLIDATED STATUTES OF 1919, RELATIVE TO THE DOG LAW.

The General Assembly of North Carolina do enact:

Amendment.

SECTION 1. Amend section one thousand six hundred and eighty of the Consolidated Statutes of one thousand nine hundred and nineteen by adding to the end of said section, "*Provided further*, that if any person keeps or confines any dog belonging to another, such person shall immediately cause to be published in some newspaper published and circulated in the county in which he resides a notice describing the dog confined and give address of the person holding such dog. Any person who shall keep or confine any dog belonging to another without conforming to the provisions of this act shall be guilty of a misdemeanor and shall be punished in the discretion of the court: *Provided*, that this act shall not apply to dogs captured or impounded by county or city officers for failure on the part of the owner of said dog or dogs to list and pay taxes on same."

Person impounding dog to publish description of dog.

Does not apply to dogs impounded by officials in discharge of their official duties.

Application of act.

SEC. 2. *Provided*, that this act shall apply only to Buncombe and New Hanover, Halifax and Wake counties.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

CHAPTER 315

AN ACT TO AMEND, CODIFY AND REENACT CHAPTER 117 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA ENTITLED "PUBLIC BUILDINGS AND GROUNDS."

Whereas, it appears to be necessary to unify the control of the duties prescribed by law, with reference to keeping the public buildings and grounds, so as to promote efficiency and economy in the preservation of the public buildings of the State: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and seventeen of the Consolidated Statutes of North Carolina, sections seven thousand and twenty-five to seven thousand and forty-seven inclusive, be and the same are amended so as hereafter to read as follows:

Amendment.

"7025. *Board of public buildings; keeper of capitol.* The Governor and Secretary of State, the Treasurer and Attorney-General shall constitute the board of public buildings and grounds, and they shall appoint a keeper of the capitol, public grounds and arsenal, and he shall hold his office until his successor is appointed and files his bond in accordance with the requirements of the board and the law relating to bonds. The keeper of the capitol shall perform all the duties and exercise all the powers herein prescribed, in accordance with and pursuant to the judgment, discretion and resolutions of the board of public buildings and grounds, and shall perform such duties under their direction; and he shall appoint and control all assistants, help and subordinates, such as watchmen of the capitol, workmen on the grounds, domestic servants for the executive mansion, and servants about the capitol and its appurtenances, including the servants and messengers waiting and attending upon the Supreme Court, and janitors for the Supreme Court building.

Board of public buildings and grounds.

Keeper of capitol.

His duties.

"7026. *Bond of keeper of capitol.* Before entering upon the duties of his office the keeper of the capitol shall execute a bond with good and sufficient surety or security, in the sum of at least two hundred fifty dollars, payable to the State of North Carolina, and conditioned for the faithful discharge of his duties, and the board of buildings and grounds may increase the penal sum of said bond, in their discretion. The bond shall be deposited in the office of the Secretary of State, and shall be renewed every two years, with such surety and in such amount as the board of public buildings and grounds may direct, and the same may be sued upon whenever in the judgment of said board the conditions thereof, or any of them, may have been broken; and the same shall not be discharged until the whole penalty is exhausted in damages.

Bond of keeper of capitol.

"7027. *Duties of the board and the keeper.* The board of public buildings and grounds shall take charge of and keep in repair the public buildings of the State, in the city of Raleigh, and shall, from time to time as the same may be needed, procure, furnish and keep in repair for the halls of the Senate and House of Representatives, and the public offices of the capitol, all necessary furniture used for such purpose, only such funds as shall have been appropriated therefor by the Legislature. The keeper of the capitol, among his other duties, shall take care of the furniture, sweep and clean and dust all parts of such buildings,

Duties of board and keeper.

whether occupied or not, keep the keys of the several doors not occupied as offices, and conduct visitors through the capitol upon request, and shall, under the direction of the board, trim or remove trees standing in the public square, and remove the leaves and other rubbish as often as may be necessary; and shall perform any other duty in relation thereto of which he is capable, whenever directed by the said board so to do. The board shall, at all times, use such means as may, in their opinion, be effectual to secure the capitol and other public buildings, in the city of Raleigh, from fire. This chapter shall apply to and include all lots in the city of Raleigh belonging to the State and used as public parks, and the buildings and grounds formerly occupied by the Institution for the Blind, on Jones and McDowell streets, and to all other property within the city of Raleigh, not now used or devoted to the use of some institution or State agency.

Arsenal provided.

"7028. *Arsenal provided.* The board of public buildings and grounds shall provide a suitable building or space in some building for an arsenal. The Governor may make such provision as he may deem necessary for the care and issue of property and for guarding and protecting the arsenal.

Accounts for
labor audited.

"7029. *Accounts for labor audited.* No account for work or labor done on the capitol square or public grounds in the city of Raleigh, or in the public buildings, shall be audited and paid until the same is sworn to before the Secretary of State, or some other person authorized to administer oaths, to be just and true, and the same shall be so certified by the Secretary of State and the keeper of the capitol. Neither the Secretary of State nor the keeper of the capitol shall certify for payment the account of any laborer for work done or services rendered, pursuant to this act, in any of such buildings or any of such grounds, unless it appear to their satisfaction that such laborer or employee has been employed by the keeper of the capitol and that such work and services have been rendered in a satisfactory manner.

Accounts for
fuel audited.

"7030. *Accounts for fuel audited.* No account for fuel shall be audited or paid until the claimant makes oath, as in the preceding section, that the account is just and true, and that the number of cords of wood, or tons of coal charged for have been delivered to the authorities to receive the same at the public building."

Public buildings.

ARTICLE 2. PUBLIC BUILDINGS.

"7031. *Rooms assigned in the capitol.* The rooms of the capitol, other than the Senate chamber and House of Representatives, shall be appropriated as follows: The two west rooms of the southern division of the capitol shall be appropriated to the Executive; the two east rooms in the southern division shall be

Rooms assigned
in capitol.

appropriated to the Treasurer; the two east rooms in the northern division shall be appropriated to the Secretary of State, and the two rooms opposite to the Auditor; the upper room in the east wing to the Insurance Commissioner; and the room number three, in the west wing, shall be appropriated and set apart to the enrolling clerks of the General Assembly. The other rooms shall be used for State purposes under the direction of the board of public buildings.

"7032. *Custodian of administration building.* The board of public buildings and grounds shall appoint a custodian of the administration building, who shall hold his office until his successor is appointed. The custodian shall, under the general direction of the officials above named and the keeper of the capitol, have the management and control of the administration building, take care of the furniture and keep clean all parts of the building, keep the keys to the several rooms not occupied as offices, conduct visitors through the buildings, upon request, and perform any other duty of which he is capable, whenever especially ordered by the keeper of the capitol or the board of public buildings and grounds to do so.

Custodian of
administration
building.

"7033. *Keeper of the capitol to employ assistants.* The keeper of the capitol is empowered to employ such laborers and assistants as is needed to keep the administration building clean and, in order to run the elevators: *Provided*, that the number of laborers and the wages paid shall be approved by the board of public buildings and grounds and be paid, as other laborers, under the direction of the keeper of the capitol.

Keeper of capitol
to employ
assistants.

"7034. *Rooms assigned in administration building.* The first floor of the State administration building shall be occupied by the State Library; the second floor by the Hall of History, hall of records and portraits, and the North Carolina Historical Commission; the third floor by the Supreme Court, the clerk of the Supreme Court, and the Attorney-General; the fourth floor by the Supreme Court Library and the Supreme Court records, and the basement of the building shall be used for storing the printed journals of the General Assembly, printed laws, Supreme Court reports, the publications of the board of trustees of the State Library and of the Historical Commission, and for such other purposes as the board of public buildings and grounds may direct.

Rooms assigned
in administration
building.

"7035. *Custodian and janitor of State Departments Building.* The building formerly occupied by the Supreme Court and the State Library and others shall be designated as the State Departments Building. The board of public buildings and grounds is authorized to employ a custodian and a janitor for such building.

Custodian and
janitor of State
Departments
Building.

"7036. *Rooms assigned in State Departments Building.* The first floor of the State Departments Building shall be occupied by

Rooms assigned
in State Depart-
ments Building.

the Corporation Commission and the State Tax Commission, if created. The second floor shall be occupied by the departments of Labor and Printing and Public Instruction. The third floor shall be occupied by the Department of Insurance. The fourth floor shall be occupied by the Board of Health. The basement of the building shall be used as a storeroom for the departments occupying the building and used as may be necessary by them.

Building for
department of
agriculture.

"7037. *Building for Department of Agriculture.* The building which has been erected for the Department of Agriculture shall be occupied by the Department of Agriculture and for a museum, except the entire fourth floor of this building shall be fitted up and used for committee rooms for the committees of the General Assembly, with necessary cloak room and lavatory; and ample space shall be provided on said fourth floor for the State Department of Public Welfare, including the State Board of Charities and Public Welfare and its executive staff, and the assignment of rooms to the said department shall be so arranged that the appropriate committees of the Legislature may meet in the respective rooms assigned to said department and be accessible to the information and cooperation of said department in their work.

Other buildings
and annexes.

"7038. *Other buildings and annexes.* The annex to the building for the Department of Agriculture, now used by the Department of Revenue, and the buildings on the lot on Jones and McDowell Streets, formerly used by the Institution for the Blind, may be assigned by the board of public buildings and grounds to such uses and purposes as may be proper and necessary; but as to the annex now used by the Department of Revenue the use of the same shall not be changed until and unless it may be necessary for said department to assume new duties, or be assigned to other quarters in other public buildings.

"7039. *No sleeping apartments in certain buildings.* The rooms in the capitol and Supreme Court building shall not be used as sleeping apartments, and no beds shall be kept in any room save only that used by the keeper; and he shall remove all beds and sleeping couches which may be introduced by any person into any of the rooms; and shall take charge of and keep all the keys of the rooms, except only such as are used by the heads of the departments; and of them for such time as they are not so used."

Public grounds.

ARTICLE 3. PUBLIC GROUNDS

"7040. *Keeper of capitol supervisor of public lots.* The keeper of the capitol is appointed supervisor of all the other public lots belonging to the State, in the city of Raleigh, including the square and buildings formerly occupied by the Institution for the Blind, on Jones and McDowell streets, and except such as may be occupied by the Institution for the Blind and the Deaf

and Dumb, the public schools, and Moore and Nash squares, as hereinafter set out, and such other vacant lots as may be otherwise provided for herein; and he is authorized, upon the approval of the board of public buildings and grounds, to lease such lots, or parts thereof, as it may be proper to lease, and upon such terms as may be reasonable and proper, for a period of twelve months, and to collect the proceeds of such renting, and to pay the same to the Treasurer immediately upon the collection thereof.

"7041. *Repair of walks.* Whenever the walks in and immediately around the capitol square become so worn by action of the weather or other causes that in the judgment of the board of public buildings and grounds they should be repaired, relocated, or resurveyed, the board is authorized to direct the keeper of the capitol to contract for suitable material for such repairs; but the work shall be done by convict labor as far as the same can be used; and the Auditor shall audit the accounts for said material and labor on the approval of the board of public buildings and grounds and the keeper of the capitol; and the board is authorized and empowered to use such material from the State Prison as may be contracted for with the board of directors of the State Prison Department upon such terms as may be reasonable and just; and the said material and convict labor shall be paid for, upon a warrant of the Auditor upon the State Treasurer, out of the appropriation for such purposes.

Repair of walks.

"7042. *Work of convicts on public grounds.* The superintendent and board of directors of the State Prison Department are authorized and directed, pursuant to agreement with the board of public buildings and grounds, to furnish such convict labor of the State Prison Department, to be worked under the supervision of the board of public buildings and grounds and the keeper of the capitol on such grounds of the capitol and mansion squares and public buildings, as may be deemed necessary by the board of public buildings and grounds, and the Governor is authorized to make such paroles, temporary or otherwise, of convicts in the custody of the keeper of the capitol as may be convenient for the proper and economic use of such convicts in such work, and the State Prison Department shall be compensated for such convict labor as per contract entered into with the board of directors of the State Prison by the board of public buildings and grounds; the same shall be paid for out of the appropriation to the board of public buildings and grounds.

Work of convicts
on public
grounds.

"7043. *Appropriation for public grounds.* Such sums as may be appropriated by the General Assembly to the board of public buildings and grounds shall be used for the purposes stated in such appropriating acts, and unless so stated therein, shall be

Appropriation for
public grounds.

used by the board of public buildings and grounds for the care, maintenance, upkeep, preservation and repair of public buildings and grounds in the city of Raleigh, as herein specified.

Moore and Nash
squares.

"7044. *Moore and Nash squares and other public lots.* The board of aldermen of the city of Raleigh shall have power to grade, lay out in walks, plant with trees, shrubbery, and flowers, and otherwise adorn Moore Square and Nash Square, in said city, so as to make the same an ornament to the city, and at its own expense, and to that end, said board of aldermen shall have the general charge and management of these squares, and the supervision and control of the same. Whenever, in the opinion of the board of public buildings and grounds, the board of aldermen of the city of Raleigh are not properly keeping said squares or other public lots, which they have taken charge of for the purposes of this section, the board of buildings and grounds shall call the same to the attention of the said board of aldermen, and if the said board of aldermen fail for a period of sixty days, to take proper care of said lots, the said board of public buildings and grounds may repossess the same and proceed to manage and keep the same as may seem to them necessary for the preservation of such property. The board of aldermen of the city of Raleigh may improve in like manner any of the vacant lots belonging to the State within the city limits not otherwise specially appropriated or rented or used. The board of aldermen shall not have power, however, to prevent the free access of well-behaved persons to such squares or lots except at unreasonable hours or for some temporary purpose especially to be designated by the board.

Trespass upon
public grounds.

"7045. *Trespass upon public grounds.* If any person shall willfully trespass upon any of the public lots belonging to the State in the city of Raleigh, or shall cut any timber or commit any waste, or shall refuse to surrender possession after the expiration of their leases, or if any person in possession of any of said lots above mentioned shall refuse to leave the same and shall further refuse to surrender possession within ten days after demand made by the keeper of the capitol, said person shall be guilty of a misdemeanor; and it shall be the duty of said keeper of the capitol to report all such violations of law to the Governor or to the Attorney-General, and if any of the said persons shall be convicted, they shall be fined or imprisoned at the discretion of the court.

Injuring trees in
capitol square.

"7046. *Injuring trees in capitol square.* No person shall drive, screw or otherwise insert any nails, screws, or other devices into or upon any of the trees in the capitol square in the city of Raleigh for any purpose whatsoever, and any person violating this section shall be guilty of a misdemeanor, and upon conviction shall be fined not less than ten dollars or imprisoned not more

than ten days: *Provided*, this section shall not apply to preparing or repairing the small houses and drinking fountains for the squirrels in said park.

"7047. *Metallic support for wires.* All electric light companies, telephone companies, or any person requiring support for wires or cables, shall use such iron or metallic poles as may be prescribed by the board of public buildings and grounds for supporting said wires within the capitol square, or shall be required to place said wires or cables in underground conduits at the direction of the board of public buildings and grounds."

Metallic support
for wires.

SEC. 2. That until the first day of July, one thousand nine hundred and twenty-five, the board of public buildings and grounds shall use such funds as may be available for their use for the purposes of this act, under the present law, and from and after July first, one thousand nine hundred twenty-five, that it shall use such appropriations as shall be made by the General Assembly, to or for them.

Appropriations.

SEC. 3. That all laws and clauses of laws in conflict herewith are, to the extent of such conflict, hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 316

AN ACT TO PROVIDE FOR NECESSARY EXPENSES OF REGULATION OF MOTOR VEHICLES USED IN THE BUSINESS OF TRANSPORTING PERSONS OR PROPERTY FOR COMPENSATION ON THE IMPROVED PUBLIC HIGHWAYS OF THE STATE.

Whereas, an act passed at this session of the General Assembly, known as Senate bill number 5, House bill number 527, ratified February twentieth, nineteen hundred twenty-five, and otherwise known as "An act providing for the regulation, supervision, and control of persons, firms, corporations, and associations owning, controlling, operating, or managing motor vehicles used in the business of transporting persons or property for compensation," etc., carried general provision for the necessary expense of administration thereof; and

Preamble.

Whereas, a supplemental act of the General Assembly has provided that all revenue collected under this act shall be paid into the general fund of the State; and

Preamble.

Whereas, since the transfer of revenue to the general fund, it is necessary to make specific appropriation before any funds can be used from the general fund for this expense: Therefore,

Preamble.

The General Assembly of North Carolina do enact:

\$10,000 appropriated out of general fund for expenses in enforcing bus regulations.

SECTION 1. That a sum not exceeding ten thousand dollars (\$10,000) per annum is hereby appropriated to cover necessary expenses of the Corporation Commission in administering and enforcing the provisions of the said act.

SEC. 2. That the last sentence of section five (a) of House bill thirteen hundred twenty-eight, Senate bill seven hundred and eighty, ratified on the sixth day of March, one thousand nine hundred twenty-five, beginning after the word "compensation" in said section is hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 317

AN ACT TO PLACE CERTAIN SOLDIERS AND WIDOWS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

Pension list.

SECTION 1. That Fred C. Fisher, Mrs. Margaret A. Powell, of Craven County; Mrs. Sarah E. Morrison, of Scotland County; Mrs. T. W. Keener, of Jackson County; John F. Turner, of Northampton County; Mrs. Mary Owens, of Surry County; W. T. Brower, of Anson County; Mrs. S. T. Usher, of Anson County; Amos Powell, colored, of Anson County; Mrs. Bettie Morris Phillips, of Durham County; Mrs. Lucy Wilson, of Durham County; Mrs. Alice H. Redford, of Wake County; Mrs. Eveline McCraw, of Rutherford County; T. W. Boston, of Catawba County; M. R. Best, of Catawba County; James H. Sherrill, of Catawba County; Mrs. Lula McMahan of Jackson County; Mrs. James W. Terrell, of Macon County; Mrs. W. H. McClelland, Mrs. Sarah J. Watson, Mrs. Ellen Bracy, and Mrs. John Bridgers, of Robeson County; Mrs. Hepsy Page, of Cumberland County; Mrs. W. H. Ives and Mrs. Catherine J. Marshburn, of Pender County; Mrs. J. W. Terrell, of Macon County; Mrs. Mary Dowdy and Mrs. Alice Dorsett, of Chatham County; Mrs. Sallie King, Mrs. S. E. Brewer, Mrs. Etta Hazelton, Mrs. Elizabeth Wilson, Mrs. Haïtie Stokes, Mrs. Martha E. Peaden, Mrs. Mary E. Stocks, Mrs. Nancy Lassiter, of Pitt County; Mrs. W. K. Martin, of Wake County, be and are hereby placed on the pension roll for their respective counties, in the fourth class: *Provided*, that the names of those placed upon the pension roll, either by virtue of this or any special act during the session of one thousand nine hundred and

twenty-five, be referred to the State Board of Pensions, which shall have full power to investigate and to remove from said pension roll any one who in their judgment should be removed for any cause: *Provided further*, all pensions hereby allowed and provided for shall be payable only after investigation and report by the local county pension boards to the effect that each of said applicants is in fact an ex-Confederate veteran or the wife of such, and is entitled to a pension under the general pension laws of the State.

To be approved
by local pension
boards.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 318

AN ACT TO REGULATE THE PRACTICE OF GENERAL CONTRACTING.

The General Assembly of North Carolina do enact:

SECTION 1. For the purpose of this act a general contractor is defined to be one who for a fixed price or fee undertakes to construct buildings, highways or other structures in accordance with plans and specifications prepared by a licensed architect or registered engineer, where the cost of the completed structure is in excess of ten thousand dollars (\$10,000).

Applies to contractors contracting for construction of buildings costing \$10,000 and over.

SEC. 2. There shall be a State licensing board for contractors consisting of five members who shall be appointed by the Governor within sixty days after this act becomes effective. At least one member of such board shall have as a larger part of his business the construction of highways; at least one member of such board shall have as the larger part of his business the construction of public utilities; at least one member shall have as the larger part of his business the construction of buildings. The members of the first board shall be appointed for one, two, three, four and five years respectively, their terms of office expiring on the thirty-first day of December of the said years. Thereafter in each year the Governor in like manner shall appoint to fill the vacancy caused by the expiration of the term of office a member for a term of five years. Each member shall hold over after the expiration of his term until his successor shall be duly appointed and qualified. If vacancies shall occur in the board for any cause the same shall be filled by the appointment of the Governor. The Governor may remove any member of the board for misconduct, incompetency or neglect of duty.

License board created.

Appointed by Governor.

Governor to fill vacancies.

Governor may remove member for cause.

Oath to be taken and filed.

SEC. 3. Each member of the board shall, before entering upon the discharge of the duties of his office, take and file with the Secretary of State an oath in writing to properly perform the duties of his office as a member of said board and to uphold the Constitution of North Carolina and the Constitution of the United States.

Board to meet and organize.

SEC. 4. The said board shall, within thirty days after its appointment by the Governor, meet in the city of Raleigh, at a time and place to be designated by the Governor, and organize by electing a chairman, a vice chairman and a secretary-treasurer, each to serve for one year. Said board shall have power to make such by-laws, rules and regulations as it shall deem best, provided the same are not in conflict with the laws of North Carolina. The secretary-treasurer shall give bond in such sum as the board shall determine, with such security as shall be approved by the board, said bond to be conditioned for the faithful performance of the duties of his office and for the faithful accounting of all moneys and other property as shall come into his hands.

Adopt a seal.

SEC. 5. The board shall adopt a seal for its own use. The seal shall have the words "Licensing Board for Contractors, State of North Carolina," and the secretary shall have charge, care and custody thereof.

Board to meet twice a year.

SEC. 6. The board shall meet twice each year, once in April and once in October, for the purpose of transacting such business as may properly come before it. At the April meeting in each year the board shall elect officers. Special meetings may be held at such times as the board may provide in the by-laws it shall adopt. Due notice of each meeting and the time and place thereof shall be given to each member in such manner as the by-laws may provide. Three members of the board shall constitute a quorum.

Due notice of meeting to be given.

Three members to constitute a quorum.

SEC. 7. The secretary-treasurer shall keep a record of the proceedings of the said board and shall receive and account for all moneys derived from the operation of this act. Any funds remaining in the hands of the secretary-treasurer to the credit of the board after the expenses of the board for the current year have been paid shall be paid over, share and share alike, to the University of North Carolina and to the North Carolina State College of Agriculture and Engineering for the use of their engineering departments. The board has the right, however, to retain at least ten per cent of the total expense it incurs for a year's operation to meet any emergency that may arise.

Secretary-treasurer to keep records.

SEC. 8. The secretary-treasurer shall keep a record of the proceedings of the board and a register of all applicants for license showing for each the date of application, name, qualifi-

cations, place of business, place of residence, and whether license was granted or refused. The books and register of this board shall be prima facie evidence of all matters recorded therein. A roster showing the names and places of business and of residence of all licensed general contractors shall be prepared by the secretary of the board during the month of January of each year; such roster shall be printed by the board out of funds of said board as provided in section seven, and a copy mailed to and placed on file by the clerk of each incorporated city, town and county in the State. On or before the first day of March of each year the board shall submit to the Governor a report of its transactions for the preceding year, and shall file with the Secretary of State a copy of such report, together with a complete statement of the receipts and expenditures of the board, attested by the affidavits of the chairman and the secretary, and a copy of the said roster of licensed general contractors.

SEC. 9. Any one hereafter desiring to be licensed as a general contractor in this State shall make a written application for examination to said board on such form as is prescribed by the board, which application shall be accompanied by twenty dollars (\$20). If said application is satisfactory to the board, then the applicant shall be entitled to an examination to determine his qualifications. If the result of the examination of any applicant shall be satisfactory to the board, then the board shall issue to the applicant a certificate to engage as a general contractor in the State of North Carolina. Any one failing to pass such examination may be reëxamined at any regular meeting of the board without additional fee. Certificate of license shall expire on the last day of December following their issuance or renewal and shall become invalid on that date unless renewed. Renewal may be effective any time during the month of January by the payment of a fee of ten dollars (\$10) to the secretary of the board.

Contractors to make application for membership.

The board shall issue certificate.

Renewal.

SEC. 10. The board shall have the power to revoke the certificate of license of any general contractor licensed hereunder who is found guilty of any fraud or deceit in obtaining a license, or gross negligence, incompetency or misconduct in the practice of his profession. Any person may prefer charges of such fraud, deceit, negligence or misconduct against any general contractor licensed hereunder; such charges shall be in writing and sworn to by the complainant and submitted to the board. Such charges, unless dismissed without hearing by the board as unfounded or trivial, shall be heard and determined by the board within three months after the date in which they were preferred. A time and

May revoke license.

Charges to be heard.

Copy of charges
to be served.

place for such hearing shall be fixed by the board and held in the county in which said charges originated. A copy of the charges, together with the notice of the time and place of hearing, shall be legally served on the accused at least thirty days before the fixed date for the hearing, and in the event that such service cannot be effected thirty days before such hearing, then the date of hearing and determination shall be postponed as may be necessary to permit the carrying out of this condition. At said hearing the accused shall have the right to appear personally and by counsel and to cross-examine witnesses against him, her or them, and to produce evidence of witnesses in his, her or their defense. If after said hearing the board unanimously votes in favor of finding the accused guilty of any fraud or deceit in obtaining license, or of gross negligence, incompetency or misconduct in practice the board shall revoke the license of the accused.

If party guilty of
fraud or deceit
license revoked.

May reissue
license.

The board may reissue a license to any person, firm or corporation whose license has been revoked: *Provided*, three or more members of the board vote in favor of such reissuance for reasons the board may deem sufficient.

Notification.

The board shall immediately notify the Secretary of State and the clerk of each incorporated city, town or county in the State of its finding in the case of the revocation of a license or of the reissuance of a revoked license.

A certificate of license to replace any certificate lost, destroyed or mutilated may be issued subject to the rules and regulations of the board.

License evidence
that party is
entitled to all
rights and privi-
leges of a
licensed
contractor.

SEC. 11. The issuance of a certificate of license by this board shall be evidence that the person, firm or corporation named therein is entitled to all the rights and privileges of a licensed general contractor while the said license remains unrevoked or unexpired.

Impersonating
unlawfully a con-
tractor; punish-
ment; fine.

SEC. 12. Any person, firm or corporation who after this act has been in effect twelve months is not legally authorized to practice general contracting in this State, except as provided for in this act, and any person, firm, or corporation presenting or attempting to file as his own the licensed certificate of another or who shall give false or forged evidence of any kind to the board or to any member thereof in maintaining a certificate of license or who falsely shall impersonate another or who shall use an expired or revoked certificate of license shall be deemed guilty of a misdemeanor and shall for each such offense of which he is convicted be punished by a fine of not less than five hundred dollars or imprisonment of three months, or both fine and imprisonment in the discretion of the court.

SEC. 13. The following shall be exempt from the provisions of this act: The practice of general contracting as defined in section one of this act by an authorized representative or representatives of the United States government, State of North Carolina, incorporated town, city or county of this State: *Provided, however,* that such operation shall be under the supervision of a licensed architect or a registered engineer: *Provided further,* that any person, firm or corporation who was engaged in the business of general contracting in the State of North Carolina prior to March first, one thousand nine hundred and twenty-five, shall be entitled to the license provided for in this act upon the payment of the fees herein prescribed, without submitting to examination. Exemptions.

SEC. 14. All architects and engineers preparing plans and specifications for work to be contracted in the State of North Carolina shall include in their invitations to bidders and in their specifications a copy of this act or such portion thereof as are deemed necessary to convey to the invited bidder, whether he be a resident or nonresident of this State and whether a license has been issued to him or not, the information that it will be necessary for him to show evidence of a license before his bid is considered. Must show a license before bid can be accepted.

SEC. 15. All other laws and parts of laws in conflict with this act are hereby repealed.

SEC. 16. This act shall be enforced from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

CHAPTER 319

AN ACT TO VALIDATE CERTAIN ACKNOWLEDGMENTS AND REGISTRATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That all deeds, conveyances and other instruments permitted by law to be registered in this State, and which have been registered prior to the first day of January, one thousand nine hundred and fifteen, whereon the notary public, justice of the peace, or other officer authorized by law to take the proofs or acknowledgments of such instruments has signed as a subscribing witness to the execution thereof, but has failed or omitted to subscribe his name and designation as such officer at the foot of the acknowledgment or proof, and where such instruments have been recorded or registered in the proper

Conveyances
validated.

office, are hereby declared to be duly proven, acknowledged, probated and recorded and to be valid and binding.

SEC. 2. That nothing herein declared shall be construed to affect any pending action, or to affect in any manner any vested right.

SEC. 3. That this act shall apply only to Catawba County.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925

CHAPTER 320

AN ACT TO AMEND CHAPTER 321 OF THE PUBLIC-LOCAL LAWS OF 1921, RELATING TO THE FISH COMMISSION OF BURKE AND McDOWELL COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter three hundred and twenty-one of the Public-Local Laws of nineteen hundred and twenty-one be amended by inserting between sections nine and ten an additional section reading as follows:

"Sec. 9a. That the funds received from the sale of licenses shall be used by the commission for any and all purposes which in the judgment of the said commission shall be for the best interest in conserving and protecting fish in said counties, and all expenditures heretofore made by said commission for boats for the use of wardens and other purposes and for a hatchery or hatcheries or in any manner connected therewith in affording protection to fish in said counties is hereby ratified, approved and authorized.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

Amendment.

Conflicting laws
repealed.

RESOLUTIONS
OF THE
GENERAL ASSEMBLY
SESSION 1925

RESOLUTION No. 1

JOINT RESOLUTION INVITING HIS EXCELLENCY, THE GOVERNOR, TO ADDRESS A JOINT SESSION OF THE SENATE AND HOUSE OF REPRESENTATIVES.

Resolved by the House, the Senate concurring:

SECTION 1. That a committee of two on the part of the Senate and three on the part of the House of Representatives be appointed to inform his Excellency, the Governor, that the General Assembly would be glad to have him address said body at 12 noon, Friday, January 9, 1925.

Joint session to hear Governor's message.

Ratified this 9th day of January, A.D. 1925.

RESOLUTION No. 2

RESOLUTION FOR JOINT SESSION TO OPEN ELECTION RETURNS FOR STATE OFFICERS.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Senate and the House of Representatives meet in joint session in the hall of the House of Representatives at twelve o'clock, m., on Tuesday, January the thirteenth, one thousand nine hundred and twenty-five, and there proceed to open and publish the returns for State officers.

Joint session to canvas election returns.

SEC. 2. That the persons so ascertained to be elected shall be inducted into office on Wednesday, January the fourteenth, one thousand nine hundred and twenty-five, at twelve o'clock: *Provided*, such persons then declared elected have not already taken the oath required by law.

The persons elected inducted into office on January 14, 1925.

Ratified this 21st day of January, A.D. 1925.

RESOLUTION No. 3

JOINT RESOLUTION INFORMING HIS EXCELLENCY THE GOVERNOR THAT THE GENERAL ASSEMBLY IS ORGANIZED AND READY TO PROCEED WITH PUBLIC BUSINESS.

Resolved by the Senate, the House of Representatives concurring:

Joint resolution notifying the Governor that the General Assembly is organized and ready for business.

SECTION 1. That a committee of two on the part of the Senate and three on the part of the House of Representatives be appointed to notify his Excellency, the Governor, that the General Assembly is organized and now ready to proceed with public business, and invite him to deliver any message that he may have, in person or in writing.

Ratified this 21st day of January, A.D. 1925.

RESOLUTION No. 4

JOINT RESOLUTION RELATIVE TO THE INAUGURATION OF THE GOVERNOR-ELECT.

Resolved by the Senate, the House of Representatives concurring:

Committee appointed to arrange for inauguration of Governor.

SECTION 1. That a committee on the part of the Senate and of the House, be appointed to coöperate with the committee appointed by the city of Raleigh and other organizations, to arrange for the details incident to the inaugural ceremonies of the Governor-elect, and other State officers elected.

Fifteen hundred dollars appropriated for expenses.

SEC. 2. That the sum of fifteen hundred dollars (\$1,500), or so much thereof as may be necessary, is hereby appropriated to cover the expenses incident to the inauguration, and the Auditor is hereby authorized and directed to issue warrants upon the Treasurer, payable to the chairman of said joint committee for such inauguration expenses as he may approve, not to exceed in the aggregate, the amount above named.

SEC. 3. This resolution shall be in force from and after its ratification.

Ratified this 21st day of January, A.D. 1925.

RESOLUTION No. 5

JOINT RESOLUTION RELATIVE TO THE INAUGURATION OF THE GOVERNOR AND OTHER STATE OFFICERS.

Resolved by the House, the Senate concurring:

To attend inauguration of the Governor.

SECTION 1. That at the hour of 11:45, Wednesday, January 14, 1925, that the House of Representatives and the Senate meet in

the rotunda of the Capitol for the purpose of proceeding to the place of inauguration of the Governor and other State officials.

SEC. 2. That the joint session of the House and Senate at the place of inauguration upon adjournment do hereby adjourn until 11 o'clock Thursday, January 15th.

Ratified this 21st day of January, A.D. 1925.

Adjourn until
eleven
o'clock, January
15th, 1925.

RESOLUTION No. 6

A JOINT RESOLUTION RELATING TO THE COURTS AND JUDICIAL DISTRICTS OF THE STATE.

Whereas, it appears that there is more or less congestion of the Superior Court dockets in several of the counties of the State; and whereas, the House of Representatives desires first hand information in regard thereto:

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the clerks of the Superior Court of the prospective courts of the State be requested to offer accurate information in regard to the condition of their respective dockets as per questionnaire prepared by the committee on courts and judicial districts.

SEC. 2. That a copy of the questionnaire and this resolution be mailed immediately to the respective clerks of the Superior Court of the State, with request that immediate answers thereto be made.

SEC. 3. That resolution shall be in force from and after its ratification.

Ratified this 21st day of January, A.D. 1925.

Clerks of the
Superior Court to
furnish certain
information to the
committee on
courts and
judicial
districts.

A copy of
questionnaire to be
mailed said clerks.

RESOLUTION No. 7

A JOINT RESOLUTION INVITING GUTZON BORGLUM TO ADDRESS A JOINT SESSION OF THE GENERAL ASSEMBLY.

Whereas, Gutzon Borglum, the designer and sculptor of the Confederate Memorial on Stone Mountain, is expected to visit the city of Raleigh, January 15, 1925:

Gutzon Borglum
invited to
address
the General
Assembly.

Committee
appointed
to extend
invitation.

*Now, therefore, be it resolved by the House of Representatives,
the Senate concurring:*

SECTION 1. That Gutzon Borglum, the sculptor, be invited to address a joint session of the General Assembly, Thursday noon, January 15, 1925.

SEC. 2. That a committee be appointed to extend the invitation of the General Assembly to address it at the hour named.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this 21st day of January, A.D. 1925.

RESOLUTION No. 8

A JOINT RESOLUTION OF THE HOUSE AND SENATE EXTENDING THE TIME OF THE BUDGET COMMISSION TO FILE ITS REPORT AND PROVIDING THAT THE CHAIRMAN OF THE COMMITTEES ON FINANCE OF THE HOUSE AND SENATE AND THE COMMITTEES ON APPROPRIATIONS OF THE HOUSE AND SENATE, SESSION 1925, SHALL HEREAFTER ATTEND AND SIT AT ALL FUTURE MEETINGS OF THE SAID COMMISSION.

Budget
commission
required to visit
State institutions.

Budget
commission
required to hear
heads of institu-
tions and
departments.

To make a report
of the financial
condition of the
State.

Cannot make
report
in first five days
of session as re-
quired by law.

Request General
Assembly to
extend
time to file report.

Chairman of
committees on
finance and
committees
on appropriations
of both the House
of Representatives
and the Senate
requested to
attend all future
meetings of
Budget
Commission.

Whereas, the Budget Commission is by statute required to visit the various institutions of the State to which money is appropriated; and

Whereas, the said commission is also required to hear the heads of all institutions and departments to which money is appropriated; and

Whereas, the said commission is also required to investigate and make a report upon the general financial condition of the State; and

Whereas, the time allowed by law within which the said commission is required to perform its duties and make its report has been found to be too limited to enable it to make its report within the first five days of this session; and

Whereas, the said commission has unanimously adopted a resolution asking the General Assembly to extend the time within which it shall file its report not later than the thirty-first day of January, one thousand nine hundred and twenty-five; and

Whereas, the said commission have also passed a resolution requesting the chairman of the Committees of Finance and the Committees on Appropriations of the House of Representatives and of the Senate of the session of one thousand nine hundred and twenty-five to hereafter attend all meetings of the said com-

mission, take part in all of its future hearings and deliberations and join in the report to be made:

Therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the time within which the Budget Commission shall file its report be and the same is hereby extended to a date not later than the thirty-first day of January, one thousand nine hundred and twenty-five.

SEC. 2. That at all future meetings of the Budget Commission the chairman of the Committees on Finance and of the Committees on Appropriations of the House of Representatives and of the Senate, session one thousand nine hundred and twenty-five, shall attend, take part in all hearings and deliberations, and in the making of the report of the said commission.

SEC. 3. This resolution shall be in force from and after its ratification.

Ratified this 21st day of January, A.D. 1925.

Time of Budget Commission to file report extended to a date not later than January 31, 1925.

Chairman of committees on finance and committees on appropriations of both Houses to meet with Budget Commission.

RESOLUTION No. 9

JOINT RESOLUTION PROVIDING FOR EXTENSION OF THE TIME OF THE STATE BOARD OF ASSESSMENT FOR THE PREPARATION AND REVISION OF THE REVENUE LAWS AND MACHINERY ACT AS REQUIRED BY SECTION 3, SUBSECTION 9, OF THE MACHINERY ACT OF 1923.

Whereas, the Machinery Act of one thousand nine hundred and twenty-three (1923) requires the State Board of Assessment to prepare for the Legislative Committees of the General Assembly such revision of the Revenue Laws, including the Machinery Act, as it may find by experience and investigation expedient to recommend, so that the same may be introduced in the General Assembly for its consideration within the first ten days of the session; and

Preamble.

Whereas, the Budget Commission has asked and obtained an extension of time from the General Assembly for the making of its report; and

Preamble.

Whereas, it is desired, in order to avoid duplication and additional labor and provide time for the correlation as nearly as may be practicable between the action and recommendations of these commissions or boards, and in order to give ample time to consider the important matters relating to State Revenue and obtain all necessary information upon which to base the action of the General Assembly:

Preamble.

Therefore, be it resolved by the House of Representatives, the Senate concurring:

State Board of Assessment given until January 31, 1925, to make report.

SECTION 1. That the time for the preparation of the Revenue and Machinery Acts by the State Board of Assessment be and the same is hereby extended to such time as may be practical, not later than January 31, 1925.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this 21st day of January, A.D. 1925.

RESOLUTION No. 10

A JOINT RESOLUTION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA PROVIDING FOR THE ADJOURNMENT OF THE SENATE AND HOUSE OF REPRESENTATIVES ON FRIDAY, JANUARY 16, 1925, IN RESPECT TO THE MEMORY OF WILLIAM WALTON KITCHIN, LATE A GOVERNOR OF NORTH CAROLINA.

Preamble.

Whereas, William Walton Kitchin died at his home in the town of Scotland Neck, county of Halifax, on Sunday, the ninth day of November, 1924, at six o'clock, a.m., and

Recognition of William Kitchin former Governor of North Carolina.

Whereas, the General Assembly desiring to do honor to the memory of William Walton Kitchin, in recognition of his private virtues and of his eminent public services, as a bold and fearless champion for many years on the platform of popular rights; as a dauntless defender for fourteen years in the national halls of Congress of our institutions against predatory aggressions; as a wise and just executive for four years, as Governor of North Carolina; as an exemplar always of the homely virtues of good citizenship—honesty and manliness—in his private life and public conduct:

Therefore, be it resolved by the House of Representatives, the Senate concurring:

Adjourn in honor of William Walton Kitchin.

First. That when the Senate and House of Representatives adjourn Friday, January 16, 1925, that they do so in honor of the memory of William Walton Kitchin.

Secretary of State furnish family copy of resolutions.

Second. That the Secretary of State shall have prepared and forwarded to the family of the late and honored deceased, under the Great Seal of the State, an embossed copy of this resolution.

Third. This resolution shall be in force from and after its ratification.

Ratified this 21st day of January, A.D. 1925.

RESOLUTION No. 11

A JOINT RESOLUTION PROVIDING FOR THE APPOINTMENT OF A NORTH CAROLINA COMMITTEE IN RESPECT TO THE STONE MOUNTAIN CONFEDERATE MEMORIAL.

Whereas, the time has now arrived in the designing of the Great Confederate Memorial at Stone Mountain when North Carolina's place in the Memorial Hall shall be determined and the persons or events selected which shall properly portray and represent North Carolina's part in the Memorial Hall records:

Preamble

Wherefore, be it resolved:

First. That the Governor of North Carolina be and he is hereby authorized and requested to appoint an honorary committee of North Carolinians of which Angus W. McLean of Robeson County shall be honorary chairman; Benehan Cameron of Durham County, active chairman, W. A. Hoke of Lincoln County, Cameron Morrison of Mecklenburg County and Josephus Daniels of Wake County, vice chairmen, ranking in the order named, and seventy other North Carolinians nominated by the active chairman and vice chairmen above named, the duty of which committee so constituted shall be to determine and select the proper and suitable persons and events to be placed in the records of the great Memorial Hall at Stone Mountain to properly represent North Carolina's part in the war between the states.

Seventy North Carolinians to be appointed to determine records of persons and events to be placed in Memorial Hall at Stone Mountain

Second. This resolution shall be in force from and after its ratification.

Ratified this the 21st day of January, A.D. 1925.

RESOLUTION No. 12

JOINT RESOLUTION FOR THE CELEBRATION OF GENERAL ROBERT E. LEE'S BIRTHDAY.

Resolved by the House of Representatives, the Senate concurring:

That when the General Assembly adjourns on Monday, the nineteenth of January, One thousand nine hundred and twenty-five, it do adjourn in honor of the one hundred and eighteenth birthday of General Robert E. Lee.

Adjourn in honor of birth of General Robert E. Lee.

That the hall of the House of Representatives be tendered to the Johnston-Pettigrew Chapter of the Daughters of the

Hall of the House
of Representatives
tendered to
Daughters of
Confederacy for
Memorial
Exercises.

Confederacy, in which to hold memorial exercises celebrating the birthday of General Lee on Monday, January the nineteenth, one thousand nine hundred and twenty-five.

Ratified this the 21st day of January, A.D. 1925.

RESOLUTION No. 13

A JOINT RESOLUTION INVITING THE GOVERNOR TO ADDRESS THE GENERAL ASSEMBLY IN JOINT SESSION AT 12 O'CLOCK M. JANUARY 21, 1925.

Resolved by the House of Representatives, the Senate concurring:

The Governor
invited to address
the General
Assembly.

SECTION 1. That His Excellency, the Governor, be invited to address the General Assembly in joint session at twelve o'clock M. January twenty-first, nineteen hundred and twenty-five.

Committee appoint
to notify Governor

SEC. 2. That a committee of three on the part of the House and two on the part of the Senate be appointed to wait upon the Governor, inform him of this resolution and escort him to the hall of the House for the purpose of delivering his address.

SEC. 3. That this resolution shall be in force from and after its adoption.

Ratified this 27th day of January, A.D. 1925.

RESOLUTION No. 14

RESOLUTION EXPRESSING SYMPATHY FOR HON. JAMES S. MASSENBURG, ON ACCOUNT OF THE DEATH OF HIS MOTHER.

Resolved by the House of Representatives, the Senate concurring:

Expression of
sympathy for Hon.
James S.
Massenburg.

That the members of the General Assembly, having heard of the death of Mrs. B. B. Massenburg, the mother of Hon. James S. Massenburg, who is now an honored member of this General Assembly, representing Franklin County in the House of Representatives, do express their deepest sympathy to Hon. James S. Massenburg, and his bereaved family in this hour of their great sorrow; and

Resolved, further, That a copy of these resolutions be forwarded to him and his family.

Copy to be sent
to him.

Ratified this 27th day of January A.D. 1925.

RESOLUTION No. 15

A JOINT RESOLUTION EXPRESSING THE APPRECIATION
OF THE SERVICES OF COLONEL FRED A. OLDS.

Whereas, it has come to the attention of the members of the General Assembly that Colonel Fred A. Olds is ill in one of our local hospitals for treatment; and

Preamble.

Whereas, Colonel Fred A. Olds has at all times been zealous to preserve the history of the State of North Carolina and keep it straight; and

Preamble.

Whereas, services of Colonel Fred A. Olds, as Director of State Historical Commission, has been of a superior nature; and

Whereas, the life of Colonel Fred A. Olds has been an inspiration and example to all with whom he has come in connection;

Now, therefore, be it resolved by the Senate and House of Representatives concurring:

SECTION 1. That the appreciation of the membership of these bodies is hereby recorded.

Expression of appreciation.

SEC. 2. That the hope for a speedy recovery of Colonel Olds is expressed.

Expression of sympathy.

SEC. 3. That a copy of this resolution be delivered to Colonel Olds.

Copy to be sent.

SEC. 4. That this resolution take effect from and after its ratification.

Ratified this 27th day of January, A.D. 1925.

RESOLUTION No. 16

JOINT RESOLUTION IN APPRECIATION TO THE UNIVERSITY OF NORTH CAROLINA FOR THEIR HOSPITALITY
EXTENDED TO THE MEMBERS OF THE GENERAL
ASSEMBLY OF NORTH CAROLINA AT THE DEDICATION
OF MANNING HALL ON JANUARY 23, 1925.

Resolved by the House of Representatives, the Senate concurring:

That the General Assembly of the State of North Carolina, in regular session, tender to the University of North Carolina, its profound thanks and appreciation for the hospitality shown the members of this General Assembly, at the dedication of the Manning Hall, held January twenty-third, nineteen hun-

Expression of
thanks to
President of the
University
and President of
Board of Trustees.

dred and twenty-five, and that a copy of this resolution be sent to the President of the Board of Trustees and to President Chase.

Ratified this 27th day of January, A.D. 1925.

RESOLUTION No. 17

JOINT RESOLUTION PERTAINING TO THE PRINTING OF THE GOVERNOR'S MESSAGE.

Resolved by the Senate, the House of Representatives concurring:

Authorizing printing of Governor's message.

SECTION 1. That the principal clerk of the Senate is hereby authorized and directed to issue requisition for the printing of two thousand copies of the message of Governor Angus Wilton McLean, delivered January twenty-first, nineteen hundred and twenty-five.

Cost to be paid by State.

SEC. 2. That the cost of said printing be paid out of the funds set aside for incidental legislative expense, upon a warrant to be issued by the Auditor.

SEC. 3. That this resolution be in effect from and after its ratification.

Ratified this the 29th day of January, A.D. 1925.

RESOLUTION No. 18

JOINT RESOLUTION INVITING THE GOVERNOR TO ADDRESS A JOINT SESSION OF THE GENERAL ASSEMBLY.

Resolved by the House, the Senate concurring:

Inviting Governor address General Assembly.

SECTION 1. That His Excellency, the Governor, be and he is hereby invited to address a joint meeting of the Senate and House Friday, January thirtieth, one thousand nine hundred and twenty-five, at twelve o'clock noon.

Committee appointed.

SEC. 2. That a committee of three on the part of the House and two on the part of the Senate be appointed to inform the Governor of this action.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 31st day of January, A.D. 1925.

RESOLUTION No. 19

A JOINT RESOLUTION INVITING MRS. CARRIE CHAPMAN CATT, NOTED PUBLICIST, TO ADDRESS THE GENERAL ASSEMBLY.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That Mrs. Carrie Chapman Catt, noted publicist, be invited to address a joint session of the General Assembly in the hall of the House of Representatives, on Tuesday, February third, one thousand nine hundred and twenty-five, at twelve o'clock noon.

Address General Assembly.

SEC. 2. That the Speaker of the House of Representatives shall appoint two members of the House and the President of the Senate shall appoint one Senator, who shall constitute a committee of three to confer with Mrs. Carrie Chapman Catt, to extend to her this invitation, and to make proper arrangements for said address.

Committee appointed.

Ratified this 21st day of January, A.D. 1925.

RESOLUTION No. 20

A JOINT RESOLUTION OF THE GENERAL ASSEMBLY ASKING FOR A CONSTRUCTION BY THE HONORABLE, THE SUPREME COURT OF NORTH CAROLINA, OF SECTION 11, ARTICLE 4, OF THE CONSTITUTION OF NORTH CAROLINA RELATIVE TO SPECIAL JUDGES, AND OF SENATE BILL NO. 12, SENATE BILL NO. 165, SENATE BILL NO. 183, AND OF HOUSE BILL NO. 104.

Whereas, an increase in the business of the Superior Courts of North Carolina has brought about a condition of congestion both in the civil and criminal courts of said Superior Courts; and

Preamble: congestion courts.

Whereas, it is the desire of the General Assembly to provide increased court facilities, and that said facilities shall be provided in a manner consistent with the constitution of North Carolina; and

Preamble.

Increased court facilities.

Whereas, article four, section eleven of the Constitution of North Carolina was amended in one thousand nine hundred and fifteen to read as follows: "and the General Assembly may by general laws provide for the selection of special or emergency judges to hold the Superior Courts of any county or district when the judge assigned thereby, by reason of sick-

Preamble.

Special or
emergency
judges.

ness, disability or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same. Such special or emergency judges shall have the power and authority of regular judges of the Superior Courts, in the courts which they are so appointed to hold; and the General Assembly shall provide for their reasonable compensation"; and

Bills introduced.

Whereas, there have been introduced in the Senate and in the House certain bills designed to relieve the congestion of the civil and criminal dockets: Therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Constitution.

SECTION 1. That the General Assembly respectively asks a construction by the honorable, the Supreme Court of North Carolina, of that part of section eleven, and section ten, article four of the Constitution of North Carolina, hereinbefore set as to the following points:

No. weeks.

(a) Whether weeks of court in excess of fifty-two, the maximum number to be held by the regular judge, can be provided and special judges designated to hold such additional terms of courts.

Divisions of
courts.

(b) Whether or not when necessity demands concurrent terms of two or more divisions of the Superior Court can be held in any one county by a special judge provided for in section eleven, article four, of the Constitution.

Special judges.

(c) If special judges under the Constitution can be designated to hold regular terms of court in any of the districts or counties, how far would such special judges be controlled by section eleven, article four of the Constitution, which provides that no judge shall hold courts in the same district oftener than once in four years.

Solicitor.

(d) Whether or not article four, section twenty-three of the Constitution requires the selection of a solicitor in each district, circuit or other subdivisions of the State.

Additional
districts.

(e) Whether additional districts may be created under article four, section ten, of the Constitution by further divisions of the State and grouping therein the counties of the State without interference with the judicial districts now existing, the said new districts not being identical with any of the old.

Authority of
General Assembly.

(f) Can the General Assembly fix and set terms of court in a judicial district in conflict with other terms, or direct the Governor to fix and set them of at least forty weeks, and direct the Governor to appoint a special or emergency judge to hold them.

SEC. 2. Whether or not Senate bill number twelve, Senate bill number one hundred and sixty-five, Senate bill number

one hundred and eighty-three, and House bill number one hundred and four, or any part of them are in violation of the Constitution of North Carolina.

Violation of
Constitution.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 31st day of January, A.D. 1925.

RESOLUTION No. 21

WHEREAS, THE AMOUNT HERETOFORE APPROPRIATED BY A JOINT RESOLUTION TO PAY THE EXPENSES OF THE INAUGURATION IS NOT SUFFICIENT FOR THAT PURPOSE.

Preamble.

Now, therefore, be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the sum of four hundred and seven dollars and eighty-five cents (\$407.85) be, and the same is hereby appropriated to pay the deficiency in the expenses incident to the inauguration of the Governor and other State officers.

Appropriation for
expenses of
inauguration.

SEC. 2. The Auditor shall issue his warrant upon the certificate of the chairman of the joint committee on inauguration of the Governor, for the above mentioned sum, who shall disburse it to those entitled thereto, and file vouchers for same with the State Auditor.

Auditor to
disburse
sum.

SEC. 3. This resolution shall be in force from and after its ratification.

Ratified this the 6th day of February, A.D. 1925.

RESOLUTION No. 22

A JOINT RESOLUTION RELATIVE TO RETIREMENT OF DISABLED EMERGENCY OFFICERS OF THE ARMY DURING THE WORLD WAR.

Be it resolved by the North Carolina House of Representatives, the Senate concurring:

First. That it has come to our attention that the disabled emergency officers of the army during the world war have not been accorded the privileges of retirement like officers of the regular army.

Disabled
emergency
officers.

Disabled officers,
Navy and Marine
Corps.

Second. That legislation has been enacted to correct this so far as disabled emergency officers of the Navy and Marine Corps are concerned.

Pending
legislation.

Third. That we are informed that legislation is pending in both houses of Congress, being reported favorably by their respective committees, and now are on the calendar of each house (The Bursum Bill) S. thirty-three, (The Lineberger Bill) H. R. six thousand four hundred and eighty-four.

Request to
members of
Congress.

Fourth. That we, the General Assembly of North Carolina, assembled in the city of Raleigh, do urgently request our members of Congress to use their best efforts to have this legislation removing this discrimination passed at this session of Congress.

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

Copy sent to
North
Carolina Senators
and Repre-
sentatives.

That these resolutions be ordered enrolled and a copy sent to each United States Senator and Member of United States House of Representatives, from the State of North Carolina, who is now in the city of Washington, D. C., as soon as ratified.

Ratified this the 10th day of February, A.D. 1925.

RESOLUTION No. 23

RESOLUTION RELATIVE TO THE DEATH OF MRS. JAMES S. GRANT, WIFE OF REPRESENTATIVE JAMES S. GRANT OF THE COUNTY OF NORTHAMPTON.

Preamble.

That, whereas, the members of the General Assembly of North Carolina have learned of the passing of the beloved wife of our distinguished and honored fellow member from Northampton County with whom he had lived for more than fifty years; and

Preamble.

Whereas, the members do hereby desire to give expression of their deepest sympathy to and for the gentleman from Northampton County, the Honorable James S. Grant, in this hour of his great bereavement and sorrow for the loss which he has sustained: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Message of
sympathy.

That the General Assembly does hereby extend its deepest sympathy to Honorable James S. Grant in his bereavement, and that a copy of these resolutions be sent to the bereaved and his family.

Ratified this 10th day of February, A.D. 1925.

RESOLUTION No. 24

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the State Auditor secure within ten days from adoption of this resolution, for the use of the Committees on Finance and Appropriations of the Senate and House of Representatives, and a copy be transmitted to the President of the Senate and Speaker of the House for the use of the members of the Senate and the House, a complete statement in detail for each department of the State government, and for each State institution or agency maintained in whole or in part by appropriations by the State, of the payroll of each such department, institution or agency, including names of all officers and employees, the amount of salary or wages of each such employee and the character of service performed by them and the numbers and price of each and all automobiles purchased by and for each department since January 1st, one thousand nine hundred and twenty-three, and expenses and upkeep of same, such report or statement to be made up separately for each such department, institution or agency, the names of the employees dispensed with since January 1st, one thousand nine hundred and twenty-five, and the dates of such suspension; and also secure a statement of what employees, if any, appear on more than one payroll and the compensation received by such employees on each payroll.

Statement of expenditures each department State Government.

That this resolution applies only to employees receiving seventy-five dollars per month and over and day laborers four dollars per diem and over.

Application of Resolution.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 14th day of February, A.D. 1925.

RESOLUTION No. 25

A JOINT RESOLUTION CALLING A JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES TO ELECT TRUSTEES OF THE UNIVERSITY OF NORTH CAROLINA AND OF THE NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING.

Resolved by the Senate, the House of Representatives concurring:

That there shall be a joint meeting of the Senate and the House of Representatives in the hall of the House of Repre-

Joint meeting for election trustees.

sentatives on the twentieth day of February, one thousand nine hundred and twenty-five, at the hour of twelve o'clock m. for the purpose of electing trustees of the University of North Carolina and of the North Carolina State College of Agriculture and Engineering.

Ratified this the 20th day of February, A.D. 1925.

RESOLUTION No. 26

JOINT RESOLUTION FOR APPOINTMENT OF A COMMITTEE TO INVESTIGATE FORT MACON AND REPORT WITH RECOMMENDATIONS FOR THE CARE AND PRESERVATION OF SAME.

Resolved by the House of Representatives, the Senate concurring:

For care and
preservation of
Fort Macon.

That a committee of three, consisting of one Senator to be named by the Lieutenant-Governor and two Representatives to be named by the Speaker, be appointed to consider and report as early as practicable with recommendations for the care and preservation of Fort Macon.

Ratified this 21st day of February, A.D. 1925.

RESOLUTION No. 27

JOINT RESOLUTION OF SYMPATHY AND RESPECT RELATIVE TO THE DEATH OF HONORABLE A. R. FOUSHEE, FATHER OF SENATOR W. L. FOUSHEE.

Resolved by the Senate, the House of Representatives concurring:

Sympathy to
W. L. Foushee.

That the General Assembly of the State of North Carolina, in regular session, tender to Senator W. L. Foushee its most profound sympathy in the loss of his father, A. R. Foushee, a gentleman of high character and highly esteemed by those who knew him, and that we extend to his family the deepest sympathy, and that a copy of this resolution be forwarded to his family.

Ratified this 24th day of February, A.D. 1925.

RESOLUTION No. 28

JOINT RESOLUTION IN REGARD TO THE DEATH OF MRS.
L. EXUM CLEMENT STAFFORD, LATE MEMBER OF THE
GENERAL ASSEMBLY OF NORTH CAROLINA.

Whereas, on February twenty-one, one thousand nine hundred and twenty-five Mrs. L. Exum Clement Stafford died at her home in Asheville; and

Whereas, the deceased served the State as a representative from Buncombe County in the General Assembly of one thousand nine hundred and twenty-one, being the first woman member of a General Assembly in the South and one of the first to open a law office in her own name; and

Whereas, the deceased by her unassuming manner and quiet dignity was held in high esteem by all who knew her, being widely known throughout the State; and

Whereas, the General Assembly of North Carolina desires to give recognition to the passing of this estimable lady and former legislator: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

First. That as a token of respect and appreciation of her patriotic and valuable service to the State that the House of Representatives unanimously adopt this resolution by rising vote; that this resolution be spread on the House and Senate Journals, and that a copy of the same be sent to the family of the deceased, with assurance of a deep feeling of the members of the General Assembly.

Second. That this resolution be in force from and after its ratification.

Ratified this the 24th day of February, A.D. 1925.

RESOLUTION No. 29

A JOINT RESOLUTION OF SYMPATHY FOR HON. R. W. CHRISTIAN, MEMBER HOUSE OF REPRESENTATIVES, NOW IN REX HOSPITAL.

Whereas, Hon. R. W. Christian, member of the House of Representatives, now lies in a hospital as the result of injuries received in an accident in the city of Raleigh; and

Whereas, we would give expression to our deep solicitude for his welfare in this hour of anxiety: Now, therefore,

Be it resolved by the Senate, the House of Representatives concurring:

Resolution of
prayer for speedy
recovery to Hon.
R. W. Christian.

ARTICLE 1. That we remember his fine personality, his lofty character and unswerving fidelity, and that we watch with his friends by his bedside and join them in their prayer for speedy restoration.

Copy to be sent.

ART. 2. That as a token of our sympathy, the Senate and House of Representatives unanimously adopt this resolution, that the same be spread upon the Journal of the Senate and the House, and that a copy be sent to our distinguished friend.

ART. 3. That this resolution shall be in force from and after its ratification.

Ratified this 27th day of February, A.D. 1925.

RESOLUTION No. 30

JOINT RESOLUTION REQUESTING ATTORNEY-GENERAL
TO INVESTIGATE THE FISHERIES PRODUCTS COMPANY.

Resolved by the Senate, the House of Representatives concurring:

Investigation.

That the Attorney-General be and he is hereby requested to investigate the manner in which the business of the Fisheries Products Company has been conducted in North Carolina, including the sales of stock, and if it be found that there has been any violation of the criminal laws in force in this State then the Attorney-General is requested to place the evidence before the solicitors with directions to proceed with indictments.

Ratified this the 27th day of February, A.D. 1925.

RESOLUTION No. 31

RESOLUTION CALLING ATTENTION OF CONGRESS TO
THE SIGNIFICANCE OF THE BATTLE OF MOORE'S
CREEK BRIDGE IN THE WAR OF THE AMERICAN REV-
OLUTION, AND REQUESTING THAT MOORE'S CREEK
BATTLEGROUND BE ERECTED AND MAINTAINED BY
THE FEDERAL GOVERNMENT AS A NATIONAL PARK.

Whereas, on February twenty-seventh, seventeen hundred and seventy-six, at Moore's Creek Bridge in North Carolina, one thousand patriots under the command of Colonel Alexander

Lillington put to flight sixteen hundred Tories under the command of Colonel Donald McLeod, and thereby saved North Carolina to the cause of American independence; showed that North Carolina was able to hold in check the Tories within her borders; won over to the cause of freedom many who had hitherto held back for fear of England's power; and so thoroughly broke the spirit of the Highlanders that they never again rallied in North Carolina to the support of the royal cause; and

Preamble.

Whereas, the troops engaged in this battle under the patriot supreme commander, Colonel James Moore, and the royal supreme commander, General Donald McDonald, were engaged in the first set military campaign of the War of the Revolution, and the patriots here won the first pitched battle fought against royal troops in this war: Now, herefore.

Be it resolved by the Senate, the House of Representatives concurring:

1. That Moore's Creek Battleground in Fender County, North Carolina, ought to be erected into a national park and so maintained by the Federal Government.

Moore's Creek Battleground.

2. That a copy of this resolution be forwarded to each Senator and member of the House of Representatives in Congress from this State, with the request that they seek by appropriate legislation so to erect and maintain Moore's Creek Battleground as a national park.

Copy to members of Congress.

Ratified this 27th day of February, A.D. 1925.

RESOLUTION No. 32

A JOINT RESOLUTION INVITING HIS EXCELLENCY, THE GOVERNOR, TO ADDRESS THE GENERAL ASSEMBLY.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That His Excellency, the Governor of North Carolina, be and is hereby invited to address a joint session of the House of Representatives and Senate, in the hall of the House of Representatives, at twelve o'clock m., Friday the twenty-seventh day of February, one thousand nine hundred and twenty-five.

Governor invited address joint session.

SEC. 2. That this resolution be in force and effect from and after its passage.

Ratified this 27th day of February, A.D. 1925.

RESOLUTION No. 33

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE HOUSE AND SENATE SUBCOMMITTEE VISITING THE APPALACHIAN TRAINING SCHOOL, AND THE EXPENSES OF SENATOR L. N. JOHNSTON VISITING THE CULLOWHEE NORMAL SCHOOL.

Resolved by the Senate, the House of Representatives concurring:

Payment expenses
subcommittee on
education.

SECTION 1. That the sum of one hundred eighty-two dollars and thirty-six cents (\$182.36) is hereby appropriated to pay the expenses of the subcommittee on Education of the House of Representatives and Senate while visiting the Appalachian Training School, at Boone, North Carolina, and the Auditor is hereby authorized and directed to issue his warrant on the State Treasurer for one hundred eighty-two dollars and thirty-six cents (\$182.36) payable as follows:

Representative T. C. Whitaker	\$ 32.15
Representative W. W. Rogers	32.30
Representative Isaac Grier	29.26
Senator J. S. Hargett	31.65
Senator John E. Brown	25.21
Senator C. B. Spencer	31.79
<hr/>	
Total	\$182.36

SEC. 2. That the sum of thirty-five dollars and fifteen cents is hereby appropriated to pay the expenses of Senator L. N. Johnston while visiting the Cullowhee Normal School, and the Auditor is hereby authorized and directed to issue his warrant on the State Treasurer for said amount to Senator L. N. Johnston.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this 28th day of February, A.D. 1925.

RESOLUTION No. 34

RESOLUTION OF CONFIDENCE IN THE SECRETARY OF STATE.

Preamble:
unimportance of
recent attacks.

Whereas, there have been certain attacks directly made, and others by insinuation and innuendo, affecting the official con-

duct of the Honorable W. N. Everett, Secretary of State: Now, therefore,

Be it resolved by the Senate, the House of Representatives concurring:

That this General Assembly expresses its full confidence in the high integrity of character, and official conduct of the said W. N. Everett, Secretary of State in the performance of all of his official duties.

Expression of confidence in Sect. of State W. N. Everett.

Ratified this the 28th day of February, A.D. 1925.

RESOLUTION No. 35

JOINT RESOLUTION AUTHORIZING THE SECRETARY OF STATE TO MAKE USE OF THE STENOGRAPHERS IN THE VARIOUS GOVERNMENTAL DEPARTMENTS IN THE ENROLLMENT OF BILLS.

Whereas, it is necessary to enroll a large number of bills during the last days of the session: Therefore, Preamble.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That for the purpose of enrolling the bills of the General Assembly the last days of the session, the Secretary of State be and he is hereby authorized to use the stenographers of the various government departments during office hours these days, and to pay them at the rate now provided by law.

Enrollment of bills

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this 2d day of March, A.D. 1925.

RESOLUTION No. 36

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE HOUSE AND SENATE SUBCOMMITTEE VISITING THE HOSPITALS AT MORGANTON AND GOLDSBORO.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the sum of two hundred and thirty nine dollars and fifty-eight cents (\$239.58) is hereby appropriated to pay the expenses of the subcommittee on Insane Asylums of the House of Representatives and Senate while visiting the

Compensation subcommittee on Insane Asylums.

Asylums at Morganton and Goldsboro, N. C.; and the Auditor is hereby authorized and directed to issue his warrant on the State Treasurer for two hundred and thirty-nine dollars and fifty-eight cents (\$239.58), payable as follows:

Representative J. C. Braswell	\$ 25.80
Representative H. M. Eddleman	26.50
Representative J. E. Hart	26.10
Representative A. W. Byrd	27.78
Representative Carl Bailey	27.10
Representative E. J. Woodley	3.50
Representative L. W. Leggett	3.50
Senator Mark Squires (for Senate Committee)	99.30

Total\$239.58

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this 4th day of March, A.D. 1925.

RESOLUTION No. 37

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE HOUSE SUBCOMMITTEE VISITING THE CULLOWHEE NORMAL SCHOOL.

Resolved by the House, the Senate concurring:

Compensation
subcommittee on
education.

SECTION 1. That the sum of sixty-six dollars (\$66) is hereby appropriated to pay the expenses of the subcommittee on Education of the House of Representatives while visiting the Cullowhee Normal School, Cullowhee, N. C., and the Auditor is hereby authorized and directed to issue his warrant on the State Treasurer for the sum of sixty-six dollars (\$66) payable as follows:

Representative Marcus Erwin	\$ 31.35
Representative John A. Watson	34.65

Total\$ 66.00

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this 4th day of March, A.D. 1925.

RESOLUTION No. 38

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND HOUSE OF REPRESENTATIVES VISITING THE NORTH CAROLINA SCHOOL FOR THE DEAF AT MORGANTON.

Resolved by the House of Representatives, the Senate concurring:

That in order to defray the expenses of the House and Senate Committee actually incurred in visiting the School for the Deaf at Morganton, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:

Compensation
committees
visiting
school for deaf.

Representative J. R. Boyd	\$ 20.70
Representative T. J. Moss	20.70
Representative I. G. Greer	20.70
Representative Welch Galloway	20.70
Senator T. C. Bryson	20.70
Senator W. O. Howard	20.70
Senator J. G. Roach	20.70

Ratified this 4th day of March, A.D. 1925.

RESOLUTION No. 39

A JOINT RESOLUTION IN REGARD TO THE DEATH OF HON. J. FRANK RAY, LATE A MEMBER OF THE GENERAL ASSEMBLY OF NORTH CAROLINA FROM MACON COUNTY.

Whereas, since the session or meeting of the last General Assembly of North Carolina, Hon. J. Frank Ray, late a member of the General Assembly from Macon County, has died; and

Whereas, the deceased, in his long list of service to the State as a member of the House of Representatives from Macon county, was prominently connected with much constructive legislation, that has made the State great; and

Preamble.

Whereas, the General Assembly of North Carolina desires to give recognition to the passing of one of its former members who rendered faithful, unselfish and patriotic service to the State at all times and especially at times when faithful service was needed, and who, in the workings of Divine Providence,

was called from the sessions on earth to assembly of the higher court, in November, last: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Token of respect.

SECTION 1. That as a token of respect to his honored memory and appreciation of his faithful and patriotic services to the State that the House of Representatives unanimously adopt this resolution by rising vote. That this resolution be spread on the House and Senate Journals, and that a copy of the same be sent to the family of the deceased, with assurances of the deep feeling of the members of the General Assembly.

SEC. 2. That this resolution be in force from and after its ratification.

Ratified this 6th day of March, A.D. 1925.

RESOLUTION No. 40

JOINT RESOLUTION TO PAY EXPENSES OF THE VISITING COMMITTEE TO THE EAST CAROLINA TEACHERS' COLLEGE FOR WOMEN.

Preamble.

Whereas, the Honorable J. A. Long advanced all of the expenses, in the sum of forty-three dollars and fifty cents (\$43.50) of all the members of the visiting committee to the East Carolina Teachers' College for Women at Greenville, North Carolina: Now, therefore,

Be it resolved by the Senate, the House of Representatives concurring:

Payment of expenses.

SECTION 1. That the State Auditor be authorized and directed to draw his warrant in favor of J. A. Long in the sum of forty-three dollars and fifty cents (\$43.50), and that the State Treasurer be authorized and directed to pay such warrant.

SEC. 2. This resolution be in force from and after its ratification.

Ratified this 9th day of March, A.D. 1925.

RESOLUTION No. 41

RESOLUTION ENDORSING NORTH CAROLINA HOMECOMING AND REUNION MAY 20, 1925.

Whereas, May twentieth, nineteen hundred and twenty-five will be the one hundred and fiftieth anniversary of the signing of the Mecklenburg Declaration of Independence; and

Whereas, the people of the city of Charlotte and county of Mecklenburg, are making elaborate preparations for the celebration of this event by the presentation of a mammoth spectacle or pageant; and

Preamble.

Whereas, the celebration is of state-wide and nation-wide interest; and

Whereas, the citizens of Mecklenburg County and the State of North Carolina desire to invite its former citizens to return and visit their old homes and the scenes of their childhood in a general reunion and home-coming, and particularly desire them to attend the presentation of said pageant, in order that they may see and realize the wonderful growth and progress North Carolina has made in all lines of commerce, industry, agriculture, health conditions, and highway construction, which has placed North Carolina in the forefront of progress throughout the Nation, and may be reincarnated in the North Carolina spirit of independence as exemplified by the Mecklenburg Declaration of Independence: Therefore, be it

Resolved by the Senate, the House of Representatives concurring:

That the twentieth day of May, nineteen hundred and twenty-five, be known and designated as Old Home and Independence Day in every county in the State, when more than a million North Carolinians will welcome former friends and relatives and visitors from other states who will return to the scenes of their childhood days and meet loved ones and friends of former years and reunite the broken ties of long separation, and join in the fellowship of love and affection, and an appreciation of the Old North State and the Mecklenburg Declaration of Independence on May twentieth, seventeen hundred and seventy-five.

Old Home and
Independence
Day.

Be it further resolved, That the county commissioners of every county in the State, all chambers of commerce, real estate boards, railroads, woman's clubs, and all other civic organizations and business concerns in North Carolina, and also the press of the State and county be urged to join in this invitation, and that the railroads of the State be and are hereby requested to use their best efforts to have special passenger rates established for this occasion, both in North Carolina and over the railroads of the South, Southwest, North and Northwest, and central states, which connect with North Carolina railroads or affiliated railway systems.

Be it further resolved, That the House of Representatives of North Carolina, at its general session in the city of Raleigh, North Carolina, nineteen hundred and twenty-five, the Senate

Invitations to
former North
Carolínians.

concurring, hereby unites with the various organizations and citizens of North Carolina in an official invitation to all former North Carolinians residing in other states, their relatives and friends, to return and participate in the general reunion and home-coming in North Carolina and the celebration of the Mecklenburg Declaration of Independence during the third week of May, one thousand nine hundred and twenty-five.

Ratified this 9th day of March, A.D. 1925.

RESOLUTION No. 42

JOINT RESOLUTION ACCEPTING THE DEED FROM THE FEDERAL GOVERNMENT, GIVING FORT MACON MILITARY RESERVATION TO THE STATE OF NORTH CAROLINA, AND PROVIDING FOR THE MAINTENANCE OF THE SAME.

Fort Macon
deeded to
North Carolina.

Whereas, the Fort Macon Military Reservation has been deeded by the United States of America to the State of North Carolina, by and through Hon. John W. Weeks, Secretary of War, acting under authority of the act of Congress approved June fourth, one thousand nine hundred and twenty-four (Public No. 193, 68th Congress); and,

Whereas, Fort Macon is a place of unique historical importance and its preservation is a matter of duty for the State;

Resolved by the House of Representatives, the Senate concurring:

State accepts.

SECTION 1. That the State of North Carolina accept the Fort Macon Military Reservation under the terms of the deed described in the preamble above.

SEC. 2. That the said reservation be administered by the State Geological and Economic Survey or its successor.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

RESOLUTION No. 43

A JOINT RESOLUTION TO ELECT A. T. BOWLER A TRUSTEE OF THE NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING.

Whereas, J. E. Latham, heretofore elected a trustee of the North Carolina State College of Agriculture and Engineering, has notified the authorities of that institution that he is unable to serve on account of his health; and

Preamble.

Whereas, it is impracticable to hold a joint session of the Senate and House to fill the vacancy so caused: Now, therefore,

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That Allen T. Bowler of Greensboro, North Carolina, be and he hereby is elected a trustee of the North Carolina State College of Agriculture and Engineering in the place of J. E. Latham, who has declined to serve.

SEC. 2. This resolution shall be in force and effect from and after its ratification.

Allen T. Bowler
appointed.

Ratified this 10th day of March, A.D. 1925.

RESOLUTION No. 44

A RESOLUTION TO APPOINT GEORGE L. LYERLY A MEMBER OF THE BOARD OF TRUSTEES FOR THE STATE COLLEGE OF AGRICULTURE AND ENGINEERING.

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That George L. Lyerly of Hickory, North Carolina, in the Ninth Congressional District, be and he hereby is appointed trustee of the State College of Agriculture and Engineering in the place of C. W. Johnson of said district, who has declined to serve.

SEC. 2. This resolution shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A.D. 1925.

RESOLUTION No. 45

Resolution of
appreciation.

Resolved, That this General Assembly express its appreciation to Hon. R. A. Doughton, Revenue Commissioner, and his able assistants, for the courteous and efficient assistance rendered the Finance Committee in the preparation of the Revenue Bill.

Ratified this 10th day of March, A.D. 1925.

RESOLUTION No. 46

JOINT RESOLUTION IN BEHALF OF MRS. FRANK
MITCHELL, TELEPHONE OPERATOR.

Preamble.

Whereas, the members of the General Assembly have received splendid service from Mrs. Frank Mitchell as telephone operator; and

Whereas, the duties of this position have been very arduous and required long hours of service; and

Whereas, Mrs. Mitchell has rendered splendid service in this connection:

Be it, therefore, resolved by the House of Representatives, the Senate concurring:

Compensation.

SECTION 1. That Mrs. Frank Mitchell be allowed as compensation for her services the sum of two dollars per day for each day of session of one thousand nine hundred and twenty-five.

SEC. 2. That the Principal Clerk of the Senate is hereby authorized and directed to issue voucher in payment hereof.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

RESOLUTION No. 47

JOINT RESOLUTION TO PAY LEWIS OLIVER, SON OF
W. D. OLIVER, AMOUNT DUE HIM AS EMPLOYEE OF THE
SENATE.

Preamble.

Whereas, W. D. Oliver, an employee of the Senate has died, and there remains due to him the sum of thirty nine (\$39) dollars, and there has been no administration on his estate.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That upon proper voucher issued by the paying clerk of the Senate, for thirty-nine dollars (\$39), in favor of Lewis Oliver, his son, the same shall be audited and paid to him out of the treasury of the State; and the said clerk shall issue to him the said voucher. \$39 to be paid to Lewis Oliver.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

RESOLUTION No. 48

A JOINT RESOLUTION DIRECTING AN INVESTIGATION AND REPORT BY THE STATE GEOLOGICAL AND ECONOMIC SURVEY ON THE MATTER OF DAMMING CROATAN SOUND AND ITS EFFECT ON THE OPENING OF INLETS AND THE PROMOTION OF THE FISHING INDUSTRY.

Whereas, it is recognized that the closing of inlets in Albe marle and Pamlico sounds has greatly decreased the number of shad and herring and other fish that come into these waters, and has so freshened the waters in these sounds that the territory available for the growth of oysters, clams, and other shellfish is greatly reduced and the supply of these fish, once a source of great profit to the State, is about to be lost; and Preamble.

Whereas, the effort of the State to overcome this trouble by digging an inlet has proved a failure and it is desired to gain further information:

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the State Geological and Economic Survey is hereby directed to make a survey of Croatan Sound and an investigation as to the best means of jettying or damming the same at its most practical point, and the cost of such a project and its effect on the opening of inlets and the promotion of the fishing industry. To ascertain best method.

SEC. 2. The Geological and Economic Survey shall report its findings to the Governor and the Fisheries Commission Board within one year from the ratification of this resolution. Report to Governor within one year.

SEC. 3. This resolution shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

RESOLUTION No. 49

JOINT RESOLUTION OF THE HOUSE AND SENATE, RELATING TO FURNISHING MEMBERS COPIES OF THE WINSTON-SALEM JOURNAL.

Whereas, the publishers of the *Winston-Salem Journal* have throughout the entire session of this General Assembly furnished to the individual members of this General Assembly, daily, a copy of their valuable paper; and

Preamble.

Whereas, the members of this body have had the benefit of able editorials contained in this splendid daily paper as well as the benefit and pleasure of perusing its newsy columns: Therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Resolution of thanks.

SECTION 1. That this General Assembly express to the editors and publishers of the *Winston-Salem Journal* the unanimous and sincere thanks and appreciation of this body for their very generous and helpful daily publications sent to the members of this General Assembly.

SEC. 2. That a copy of this resolution be sent to the publishers of the *Winston-Salem Journal*.

SEC. 3. That this act and resolution be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

RESOLUTION No. 50

A RESOLUTION PROVIDING COMPENSATION FOR ELLIS M. POWELL, CLERK OF THE POSTOFFICE SUBSTATION.

Resolved by the House of Representatives, the Senate concurring:

Allowed one dollar per day.

SECTION 1. That Ellis M. Powell, clerk of the Postoffice substation, located in the Capitol building, be allowed the sum of one dollar per day as compensation for his faithful, untiring and efficient service to the members of this General Assembly in caring for and delivering their mail.

Auditor to issue warrant.

State treasurer to pay warrant.

SEC. 2. That the State Auditor is hereby directed to issue his warrant upon the State Treasurer for the amount of the above sum, and the State Treasurer is authorized and directed to pay the same out of the general funds of the State.

SEC. 3. That this resolution shall take effect upon ratification.

Ratified this 10th day of March, A.D. 1925.

RESOLUTION No. 51

A JOINT RESOLUTION TO APPOINT A COMMISSION TO BE KNOWN AS THE NORTH CAROLINA COMMISSION FOR THE CELEBRATION OF THE TWO HUNDREDTH ANNIVERSARY OF THE BIRTH OF GEORGE WASHINGTON.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That there is hereby established a commission to be known as the North Carolina Commission for the celebration of the two hundredth anniversary of the birth of George Washington, to be composed of not less than twelve commissioners, who shall be appointed by his Excellency, the Governor. Said commissioners shall serve without compensation and shall select a chairman and secretary from among their number. It shall be the duty of said commissioners to create among the people of North Carolina interest in and arrange for participation by them in the celebration of the two hundredth anniversary of the birth of George Washington, and said commissioners shall assist and coöperate with the United States Commissioners appointed for such purpose, in preparing plans and programs for the signalizing of the event.

Commission created.

Governor to appoint.

To serve without compensation.

To arrange to participate in celebration.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this 10th day of March, A.D. 1925.

RESOLUTION No. 52

JOINT RESOLUTION TO FIX THE TIME OF ADJOURNMENT OF THE GENERAL ASSEMBLY.

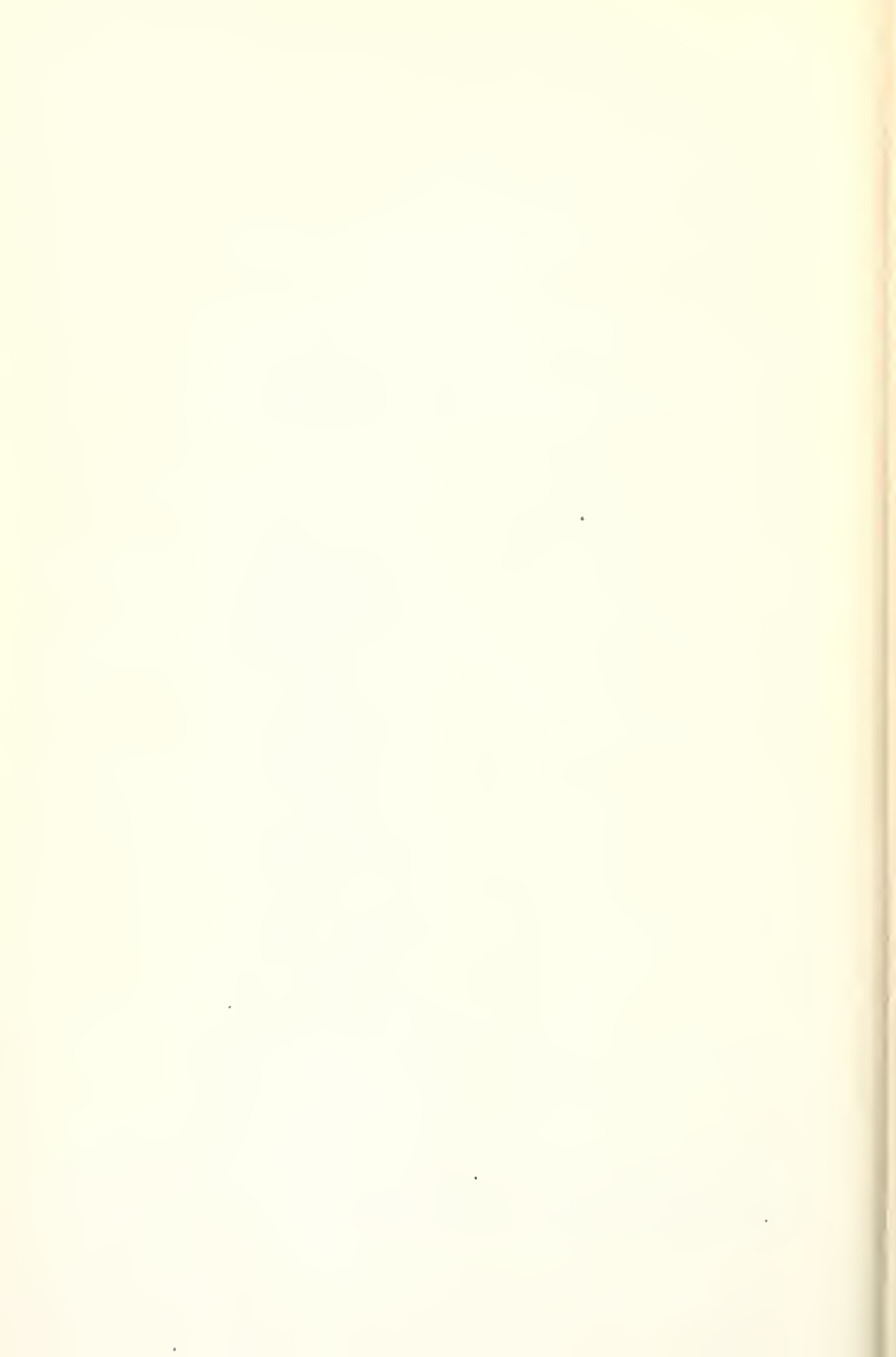
Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the General Assembly adjourn sine die on this, March 10th, 1925, at eleven thirty o'clock p.m.

Adjournment.

Sine die.

Ratified this the 10th day of March, A.D. 1925.



STATE OF NORTH CAROLINA.
OFFICE OF SECRETARY OF STATE.

RALEIGH, April 1, 1925.

I, W. N. EVERETT, Secretary of State of the State of North Carolina, hereby certify that the foregoing (manuscript) are true copies of the original acts and resolutions on file in this office.

W. N. Everett
Secretary of State.



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